



94TH GENERAL ASSEMBLY

State of Illinois

2005 and 2006

HB0546

Introduced 1/27/2005, by Rep. William B. Black

SYNOPSIS AS INTRODUCED:

20 ILCS 620/6	from Ch. 67 1/2, par. 1006
35 ILCS 200/15-10	
35 ILCS 200/15-167 new	
35 ILCS 200/20-178	
35 ILCS 200/21-135	
55 ILCS 85/6	from Ch. 34, par. 7006
55 ILCS 90/45	from Ch. 34, par. 8045
65 ILCS 5/11-74.4-8	from Ch. 24, par. 11-74.4-8
65 ILCS 5/11-74.4-9	from Ch. 24, par. 11-74.4-9
65 ILCS 5/11-74.6-40	
65 ILCS 110/45	
720 ILCS 5/17A-1	from Ch. 38, par. 17A-1
30 ILCS 805/8.29 new	

Amends the Property Tax Code. Awards a homestead exemption in the amount of \$5,000 to disabled persons who meet certain requirements, including having an adjusted gross income of less than \$16,000. Makes corresponding changes to cross-references in the provisions concerning certification, certificate of errors, and delinquency notices. Amends the Economic Development Area Tax Increment Allocation Act, the County Economic Development Project Area Property Tax Allocation Act, the County Economic Development Project Area Tax Increment Allocation Act of 1991, the Economic Development Project Area Tax Increment Allocation Act of 1995, and the Tax Increment Allocation Redevelopment Act and the Industrial Jobs Recovery Law of the Illinois Municipal Code. Deducts the exemption from assessed value calculations for entities that have adopted tax increment allocation financing under these provisions. Amends the Criminal Code of 1961 to provide that an individual under a deportation order is ineligible for the disabled persons homestead exemption. Preempts home rule. Amends the State Mandates Act to require implementation without reimbursement. Effective immediately.

LRB094 06730 BDD 36829 b

FISCAL NOTE ACT
MAY APPLY

HOME RULE NOTE
ACT MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

STATE MANDATES
ACT MAY REQUIRE
REIMBURSEMENT

1 AN ACT concerning disabled persons.

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

4 Section 5. The Economic Development Area Tax Increment
5 Allocation Act is amended by changing Section 6 as follows:

6 (20 ILCS 620/6) (from Ch. 67 1/2, par. 1006)

7 Sec. 6. Filing with county clerk; certification of initial
8 equalized assessed value.

9 (a) The municipality shall file a certified copy of any
10 ordinance authorizing tax increment allocation financing for
11 an economic development project area with the county clerk, and
12 the county clerk shall immediately thereafter determine (1) the
13 most recently ascertained equalized assessed value of each lot,
14 block, tract or parcel of real property within the economic
15 development project area from which shall be deducted the
16 homestead exemptions provided by Sections 15-167, 15-170,
17 15-175, and 15-176 of the Property Tax Code, which value shall
18 be the "initial equalized assessed value" of each such piece of
19 property, and (2) the total equalized assessed value of all
20 taxable real property within the economic development project
21 area by adding together the most recently ascertained equalized
22 assessed value of each taxable lot, block, tract, or parcel of
23 real property within such economic development project area,
24 from which shall be deducted the homestead exemptions provided
25 by Sections 15-167, 15-170, 15-175, and 15-176 of the Property
26 Tax Code, and shall certify such amount as the "total initial
27 equalized assessed value" of the taxable real property within
28 the economic development project area.

29 (b) After the county clerk has certified the "total initial
30 equalized assessed value" of the taxable real property in the
31 economic development project area, then in respect to every
32 taxing district containing an economic development project

1 area, the county clerk or any other official required by law to
2 ascertain the amount of the equalized assessed value of all
3 taxable property within that taxing district for the purpose of
4 computing the rate per cent of tax to be extended upon taxable
5 property within that taxing district, shall in every year that
6 tax increment allocation financing is in effect ascertain the
7 amount of value of taxable property in an economic development
8 project area by including in that amount the lower of the
9 current equalized assessed value or the certified "total
10 initial equalized assessed value" of all taxable real property
11 in such area. The rate per cent of tax determined shall be
12 extended to the current equalized assessed value of all
13 property in the economic development project area in the same
14 manner as the rate per cent of tax is extended to all other
15 taxable property in the taxing district. The method of
16 allocating taxes established under this Section shall
17 terminate when the municipality adopts an ordinance dissolving
18 the special tax allocation fund for the economic development
19 project area, terminating the economic development project
20 area, and terminating the use of tax increment allocation
21 financing for the economic development project area. This Act
22 shall not be construed as relieving property owners within an
23 economic development project area from paying a uniform rate of
24 taxes upon the current equalized assessed value of their
25 taxable property as provided in the Property Tax Code.

26 (Source: P.A. 93-715, eff. 7-12-04.)

27 Section 10. The Property Tax Code is amended by changing
28 Sections 15-10, 20-178, and 21-135 and adding Section 15-167 as
29 follows:

30 (35 ILCS 200/15-10)

31 Sec. 15-10. Exempt property; procedures for certification.
32 All property granted an exemption by the Department pursuant to
33 the requirements of Section 15-5 and described in the Sections
34 following Section 15-30 and preceding Section 16-5, to the

1 extent therein limited, is exempt from taxation. In order to
2 maintain that exempt status, the titleholder or the owner of
3 the beneficial interest of any property that is exempt must
4 file with the chief county assessment officer, on or before
5 January 31 of each year (May 31 in the case of property
6 exempted by Section 15-167 or 15-170), an affidavit stating
7 whether there has been any change in the ownership or use of
8 the property or the status of the owner-resident, or that a
9 disabled veteran who qualifies under Section 15-165 owned and
10 used the property as of January 1 of that year. The nature of
11 any change shall be stated in the affidavit. Failure to file an
12 affidavit shall, in the discretion of the assessment officer,
13 constitute cause to terminate the exemption of that property,
14 notwithstanding any other provision of this Code. Owners of 5
15 or more such exempt parcels within a county may file a single
16 annual affidavit in lieu of an affidavit for each parcel. The
17 assessment officer, upon request, shall furnish an affidavit
18 form to the owners, in which the owner may state whether there
19 has been any change in the ownership or use of the property or
20 status of the owner or resident as of January 1 of that year.
21 The owner of 5 or more exempt parcels shall list all the
22 properties giving the same information for each parcel as
23 required of owners who file individual affidavits.

24 However, titleholders or owners of the beneficial interest
25 in any property exempted under any of the following provisions
26 are not required to submit an annual filing under this Section:

27 (1) Section 15-45 (burial grounds) in counties of less
28 than 3,000,000 inhabitants and owned by a not-for-profit
29 organization.

30 (2) Section 15-40.

31 (3) Section 15-50 (United States property).

32 If there is a change in use or ownership, however, notice
33 must be filed pursuant to Section 15-20.

34 An application for homestead exemptions shall be filed as
35 provided in Section 15-167 (disabled persons homestead
36 exemption), Section 15-170 (senior citizens homestead

1 exemption), Section 15-172 (senior citizens assessment freeze
2 homestead exemption), and Sections 15-175 and 15-176 (general
3 homestead exemption), respectively.

4 (Source: P.A. 92-333, eff. 8-10-01; 92-729, eff. 7-25-02;
5 93-715, eff. 7-12-04.)

6 (35 ILCS 200/15-167 new)

7 Sec. 15-167. Disabled persons homestead exemption.

8 (a) Beginning with the assessment for the 2005 tax year, an
9 annual homestead exemption is granted to disabled persons in
10 the amount of \$5,000, except as provided in subsection (c), to
11 be deducted from the property's value as equalized or assessed
12 by the Department of Revenue. The disabled person shall receive
13 the homestead exemption upon meeting the following
14 requirements:

15 (1) The property must be occupied as a residence by the
16 disabled person.

17 (2) The disabled person's adjusted gross income must be
18 less than \$16,000 as reported for income tax purposes under
19 the United States Internal Revenue Code.

20 (3) The disabled person must be liable for paying the
21 real estate taxes on the property.

22 (4) The disabled person must be an owner of record of
23 the property or have a legal or equitable interest in the
24 property as evidenced by a written instrument. In the case
25 of a leasehold interest in property, the lease must be for
26 a single family residence.

27 A person who is disabled during the current assessment year
28 is eligible to apply for this homestead exemption during that
29 assessment year. Application must be made during the
30 application period in effect for the county of residence. If a
31 homestead exemption has been granted under this Section and the
32 person awarded the exemption subsequently becomes a resident of
33 a facility licensed under the Nursing Home Care Act, then the
34 exemption shall continue (i) so long as the residence continues
35 to be occupied by the qualifying person's spouse or (ii) if the

1 residence remains unoccupied but is still owned by the person
2 qualified for the homestead exemption.

3 (b) For the purposes of this Section, "disabled person"
4 means a person unable to engage in any substantial gainful
5 activity by reason of a medically determinable physical or
6 mental impairment that (i) can be expected to result in death
7 or (ii) has lasted or can be expected to last for a continuous
8 period of not less than 12 months. Disabled persons applying
9 for the exemption under this Section must submit proof of the
10 disability in the manner prescribed by the chief county
11 assessment officer. Proof that an applicant is eligible to
12 receive disability benefits under the federal Social Security
13 Act constitutes proof of disability for purposes of this
14 Section. Issuance of an Illinois Disabled Person
15 Identification Card to the applicant stating that the possessor
16 is under a Class 2 disability, as defined in Section 4A of the
17 Illinois Identification Card Act, constitutes proof that the
18 person is a disabled person for purposes of this Section. A
19 disabled person not covered under the federal Social Security
20 Act and not presenting a Disabled Person Identification Card
21 stating that the claimant is under a Class 2 disability shall
22 be examined by a physician designated by the chief county
23 assessment officer, and the status as a disabled person shall
24 be determined using the standards of the Social Security
25 Administration. The applicant shall pay the costs of any
26 required examination.

27 (c) For land improved with (i) an apartment building owned
28 and operated as a cooperative or (ii) a life care facility as
29 defined under Section 2 of the Life Care Facilities Act that is
30 considered to be a cooperative, the maximum reduction from the
31 value of the property, as equalized or assessed by the
32 Department, shall be multiplied by the number of apartments or
33 units occupied by a disabled person. The disabled person shall
34 receive the homestead exemption upon meeting the following
35 requirements:

36 (1) The property must be occupied as a residence by the

1 disabled person.

2 (2) The disabled person's adjusted gross income must be
3 less than \$16,000 as reported for income tax purposes under
4 the United States Internal Revenue Code.

5 (3) The disabled person must be liable by contract with
6 the owner or owners of record for paying the apportioned
7 property taxes on the property of the cooperative or life
8 care facility. In the case of a life care facility, the
9 disabled person must be liable for paying the apportioned
10 property taxes under a life care contract as defined in
11 Section 2 of the Life Care Facilities Act.

12 (4) The disabled person must be an owner of record of a
13 legal or equitable interest in the cooperative apartment
14 building. A leasehold interest does not meet this
15 requirement.

16 If a homestead exemption is granted under this subsection, the
17 cooperative association or management firm shall credit the
18 savings resulting from the exemption to the apportioned tax
19 liability of the qualifying disabled person. The chief county
20 assessment officer may request reasonable proof that the
21 association or firm has properly credited the exemption. A
22 person who willfully refuses to credit an exemption to the
23 qualified disabled person is guilty of a Class B misdemeanor.

24 (d) The chief county assessment officer shall determine the
25 eligibility of property to receive the homestead exemption
26 according to guidelines established by the Department. After a
27 person has received an exemption under this Section, an annual
28 verification of eligibility for the exemption shall be mailed
29 to the taxpayer.

30 The chief county assessment officer shall provide to each
31 person granted a homestead exemption under this Section a form
32 to designate any other person to receive a duplicate of any
33 notice of delinquency in the payment of taxes assessed and
34 levied under this Code on the person's qualifying property. The
35 duplicate notice shall be in addition to the notice required to
36 be provided to the person receiving the exemption and shall be

1 given in the manner required by this Code. The person filing
2 the request for the duplicate notice shall pay an
3 administrative fee of \$5 to the chief county assessment
4 officer. The assessment officer shall then file the executed
5 designation with the county collector, who shall issue the
6 duplicate notices as indicated by the designation. A
7 designation may be rescinded by the disabled person in the
8 manner required by the chief county assessment officer.

9 (e) This Section is a denial and limitation of home rule
10 powers and functions under subsection (g) of Section 6 of
11 Article VII of the Illinois Constitution.

12 (35 ILCS 200/20-178)

13 Sec. 20-178. Certificate of error; refund; interest. When
14 the county collector makes any refunds due on certificates of
15 error issued under Sections 14-15 through 14-25 that have been
16 either certified or adjudicated, the county collector shall pay
17 the taxpayer interest on the amount of the refund at the rate
18 of 0.5% per month.

19 No interest shall be due under this Section for any time
20 prior to 60 days after the effective date of this amendatory
21 Act of the 91st General Assembly. For certificates of error
22 issued prior to the effective date of this amendatory Act of
23 the 91st General Assembly, the county collector shall pay the
24 taxpayer interest from 60 days after the effective date of this
25 amendatory Act of the 91st General Assembly until the date the
26 refund is paid. For certificates of error issued on or after
27 the effective date of this amendatory Act of the 91st General
28 Assembly, interest shall be paid from 60 days after the
29 certificate of error is issued by the chief county assessment
30 officer to the date the refund is made. To cover the cost of
31 interest, the county collector shall proportionately reduce
32 the distribution of taxes collected for each taxing district in
33 which the property is situated.

34 This Section shall not apply to any certificate of error
35 granting a homestead exemption under Section 15-167, 15-170,

1 15-172, 15-175, or 15-176.

2 (Source: P.A. 93-715, eff. 7-12-04.)

3 (35 ILCS 200/21-135)

4 Sec. 21-135. Mailed notice of application for judgment and
5 sale. Not less than 15 days before the date of application for
6 judgment and sale of delinquent properties, the county
7 collector shall mail, by registered or certified mail, a notice
8 of the forthcoming application for judgment and sale to the
9 person shown by the current collector's warrant book to be the
10 party in whose name the taxes were last assessed or to the
11 current owner of record and, if applicable, to the party
12 specified under Section 15-167 or 15-170. The notice shall
13 include the intended dates of application for judgment and sale
14 and commencement of the sale, and a description of the
15 properties. The county collector must present proof of the
16 mailing to the court along with the application for judgement.

17 In counties with less than 3,000,000 inhabitants, a copy of
18 this notice shall also be mailed by the county collector by
19 registered or certified mail to any lienholder of record who
20 annually requests a copy of the notice. The failure of the
21 county collector to mail a notice or its non-delivery to the
22 lienholder shall not affect the validity of the judgment.

23 In counties with 3,000,000 or more inhabitants, notice
24 shall not be mailed to any person when, under Section 14-15, a
25 certificate of error has been executed by the county assessor
26 or by both the county assessor and board of appeals (until the
27 first Monday in December 1998 and the board of review beginning
28 the first Monday in December 1998 and thereafter), except as
29 provided by court order under Section 21-120.

30 The collector shall collect \$10 from the proceeds of each
31 sale to cover the costs of registered or certified mailing and
32 the costs of advertisement and publication. If a taxpayer pays
33 the taxes on the property after the notice of the forthcoming
34 application for judgment and sale is mailed but before the sale
35 is made, then the collector shall collect \$10 from the taxpayer

1 to cover the costs of registered or certified mailing and the
2 costs of advertisement and publication.

3 (Source: P.A. 93-899, eff. 8-10-04.)

4 Section 15. The County Economic Development Project Area
5 Property Tax Allocation Act is amended by changing Section 6 as
6 follows:

7 (55 ILCS 85/6) (from Ch. 34, par. 7006)

8 Sec. 6. Filing with county clerk; certification of initial
9 equalized assessed value.

10 (a) The county shall file a certified copy of any ordinance
11 authorizing property tax allocation financing for an economic
12 development project area with the county clerk, and the county
13 clerk shall immediately thereafter determine (1) the most
14 recently ascertained equalized assessed value of each lot,
15 block, tract or parcel of real property within the economic
16 development project area from which shall be deducted the
17 homestead exemptions provided by Sections 15-167, 15-170,
18 15-175, and 15-176 of the Property Tax Code, which value shall
19 be the "initial equalized assessed value" of each such piece of
20 property, and (2) the total equalized assessed value of all
21 taxable real property within the economic development project
22 area by adding together the most recently ascertained equalized
23 assessed value of each taxable lot, block, tract, or parcel of
24 real property within such economic development project area,
25 from which shall be deducted the homestead exemptions provided
26 by Sections 15-167, 15-170, 15-175, and 15-176 of the Property
27 Tax Code. Upon receiving written notice from the Department of
28 its approval and certification of such economic development
29 project area, the county clerk shall immediately certify such
30 amount as the "total initial equalized assessed value" of the
31 taxable property within the economic development project area.

32 (b) After the county clerk has certified the "total initial
33 equalized assessed value" of the taxable real property in the
34 economic development project area, then in respect to every

1 taxing district containing an economic development project
2 area, the county clerk or any other official required by law to
3 ascertain the amount of the equalized assessed value of all
4 taxable property within that taxing district for the purpose of
5 computing the rate percent of tax to be extended upon taxable
6 property within the taxing district, shall in every year that
7 property tax allocation financing is in effect ascertain the
8 amount of value of taxable property in an economic development
9 project area by including in that amount the lower of the
10 current equalized assessed value or the certified "total
11 initial equalized assessed value" of all taxable real property
12 in such area. The rate percent of tax determined shall be
13 extended to the current equalized assessed value of all
14 property in the economic development project area in the same
15 manner as the rate percent of tax is extended to all other
16 taxable property in the taxing district. The method of
17 allocating taxes established under this Section shall
18 terminate when the county adopts an ordinance dissolving the
19 special tax allocation fund for the economic development
20 project area. This Act shall not be construed as relieving
21 property owners within an economic development project area
22 from paying a uniform rate of taxes upon the current equalized
23 assessed value of their taxable property as provided in the
24 Property Tax Code.

25 (Source: P.A. 93-715, eff. 7-12-04.)

26 Section 20. The County Economic Development Project Area
27 Tax Increment Allocation Act of 1991 is amended by changing
28 Section 45 as follows:

29 (55 ILCS 90/45) (from Ch. 34, par. 8045)

30 Sec. 45. Filing with county clerk; certification of initial
31 equalized assessed value.

32 (a) A county that has by ordinance approved an economic
33 development plan, established an economic development project
34 area, and adopted tax increment allocation financing for that

1 area shall file certified copies of the ordinance or ordinances
2 with the county clerk. Upon receiving the ordinance or
3 ordinances, the county clerk shall immediately determine (i)
4 the most recently ascertained equalized assessed value of each
5 lot, block, tract, or parcel of real property within the
6 economic development project area from which shall be deducted
7 the homestead exemptions provided by Sections 15-167, 15-170,
8 15-175, and 15-176 of the Property Tax Code (that value being
9 the "initial equalized assessed value" of each such piece of
10 property) and (ii) the total equalized assessed value of all
11 taxable real property within the economic development project
12 area by adding together the most recently ascertained equalized
13 assessed value of each taxable lot, block, tract, or parcel of
14 real property within the economic development project area,
15 from which shall be deducted the homestead exemptions provided
16 by Sections 15-167, 15-170, 15-175, and 15-176 of the Property
17 Tax Code, and shall certify that amount as the "total initial
18 equalized assessed value" of the taxable real property within
19 the economic development project area.

20 (b) After the county clerk has certified the "total initial
21 equalized assessed value" of the taxable real property in the
22 economic development project area, then in respect to every
23 taxing district containing an economic development project
24 area, the county clerk or any other official required by law to
25 ascertain the amount of the equalized assessed value of all
26 taxable property within the taxing district for the purpose of
27 computing the rate per cent of tax to be extended upon taxable
28 property within the taxing district shall, in every year that
29 tax increment allocation financing is in effect, ascertain the
30 amount of value of taxable property in an economic development
31 project area by including in that amount the lower of the
32 current equalized assessed value or the certified "total
33 initial equalized assessed value" of all taxable real property
34 in the area. The rate per cent of tax determined shall be
35 extended to the current equalized assessed value of all
36 property in the economic development project area in the same

1 manner as the rate per cent of tax is extended to all other
2 taxable property in the taxing district. The method of
3 extending taxes established under this Section shall terminate
4 when the county adopts an ordinance dissolving the special tax
5 allocation fund for the economic development project area. This
6 Act shall not be construed as relieving property owners within
7 an economic development project area from paying a uniform rate
8 of taxes upon the current equalized assessed value of their
9 taxable property as provided in the Property Tax Code.

10 (Source: P.A. 93-715, eff. 7-12-04.)

11 Section 25. The Illinois Municipal Code is amended by
12 changing Sections 11-74.4-8, 11-74.4-9, and 11-74.6-40 as
13 follows:

14 (65 ILCS 5/11-74.4-8) (from Ch. 24, par. 11-74.4-8)

15 Sec. 11-74.4-8. Tax increment allocation financing. A
16 municipality may not adopt tax increment financing in a
17 redevelopment project area after the effective date of this
18 amendatory Act of 1997 that will encompass an area that is
19 currently included in an enterprise zone created under the
20 Illinois Enterprise Zone Act unless that municipality,
21 pursuant to Section 5.4 of the Illinois Enterprise Zone Act,
22 amends the enterprise zone designating ordinance to limit the
23 eligibility for tax abatements as provided in Section 5.4.1 of
24 the Illinois Enterprise Zone Act. A municipality, at the time a
25 redevelopment project area is designated, may adopt tax
26 increment allocation financing by passing an ordinance
27 providing that the ad valorem taxes, if any, arising from the
28 levies upon taxable real property in such redevelopment project
29 area by taxing districts and tax rates determined in the manner
30 provided in paragraph (c) of Section 11-74.4-9 each year after
31 the effective date of the ordinance until redevelopment project
32 costs and all municipal obligations financing redevelopment
33 project costs incurred under this Division have been paid shall
34 be divided as follows:

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

10 (b) Except from a tax levied by a township to retire bonds
11 issued to satisfy court-ordered damages, that portion, if any,
12 of such taxes which is attributable to the increase in the
13 current equalized assessed valuation of each taxable lot,
14 block, tract or parcel of real property in the redevelopment
15 project area over and above the initial equalized assessed
16 value of each property in the project area shall be allocated
17 to and when collected shall be paid to the municipal treasurer
18 who shall deposit said taxes into a special fund called the
19 special tax allocation fund of the municipality for the purpose
20 of paying redevelopment project costs and obligations incurred
21 in the payment thereof. In any county with a population of
22 3,000,000 or more that has adopted a procedure for collecting
23 taxes that provides for one or more of the installments of the
24 taxes to be billed and collected on an estimated basis, the
25 municipal treasurer shall be paid for deposit in the special
26 tax allocation fund of the municipality, from the taxes
27 collected from estimated bills issued for property in the
28 redevelopment project area, the difference between the amount
29 actually collected from each taxable lot, block, tract, or
30 parcel of real property within the redevelopment project area
31 and an amount determined by multiplying the rate at which taxes
32 were last extended against the taxable lot, block, track, or
33 parcel of real property in the manner provided in subsection
34 (c) of Section 11-74.4-9 by the initial equalized assessed
35 value of the property divided by the number of installments in
36 which real estate taxes are billed and collected within the

1 county; provided that the payments on or before December 31,
2 1999 to a municipal treasurer shall be made only if each of the
3 following conditions are met:

4 (1) The total equalized assessed value of the
5 redevelopment project area as last determined was not less
6 than 175% of the total initial equalized assessed value.

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

11 (3) The municipal clerk has certified to the county
12 clerk that the municipality has issued its obligations to
13 which there has been pledged the incremental property taxes
14 of the redevelopment project area or taxes levied and
15 collected on any or all property in the municipality or the
16 full faith and credit of the municipality to pay or secure
17 payment for all or a portion of the redevelopment project
18 costs. The certification shall be filed annually no later
19 than September 1 for the estimated taxes to be distributed
20 in the following year; however, for the year 1992 the
21 certification shall be made at any time on or before March
22 31, 1992.

23 (4) The municipality has not requested that the total
24 initial equalized assessed value of real property be
25 adjusted as provided in subsection (b) of Section
26 11-74.4-9.

27 The conditions of paragraphs (1) through (4) do not apply
28 after December 31, 1999 to payments to a municipal treasurer
29 made by a county with 3,000,000 or more inhabitants that has
30 adopted an estimated billing procedure for collecting taxes. If
31 a county that has adopted the estimated billing procedure makes
32 an erroneous overpayment of tax revenue to the municipal
33 treasurer, then the county may seek a refund of that
34 overpayment. The county shall send the municipal treasurer a
35 notice of liability for the overpayment on or before the
36 mailing date of the next real estate tax bill within the

1 county. The refund shall be limited to the amount of the
2 overpayment.

3 It is the intent of this Division that after the effective
4 date of this amendatory Act of 1988 a municipality's own ad
5 valorem tax arising from levies on taxable real property be
6 included in the determination of incremental revenue in the
7 manner provided in paragraph (c) of Section 11-74.4-9. If the
8 municipality does not extend such a tax, it shall annually
9 deposit in the municipality's Special Tax Increment Fund an
10 amount equal to 10% of the total contributions to the fund from
11 all other taxing districts in that year. The annual 10% deposit
12 required by this paragraph shall be limited to the actual
13 amount of municipally produced incremental tax revenues
14 available to the municipality from taxpayers located in the
15 redevelopment project area in that year if: (a) the plan for
16 the area restricts the use of the property primarily to
17 industrial purposes, (b) the municipality establishing the
18 redevelopment project area is a home-rule community with a 1990
19 population of between 25,000 and 50,000, (c) the municipality
20 is wholly located within a county with a 1990 population of
21 over 750,000 and (d) the redevelopment project area was
22 established by the municipality prior to June 1, 1990. This
23 payment shall be in lieu of a contribution of ad valorem taxes
24 on real property. If no such payment is made, any redevelopment
25 project area of the municipality shall be dissolved.

26 If a municipality has adopted tax increment allocation
27 financing by ordinance and the County Clerk thereafter
28 certifies the "total initial equalized assessed value as
29 adjusted" of the taxable real property within such
30 redevelopment project area in the manner provided in paragraph
31 (b) of Section 11-74.4-9, each year after the date of the
32 certification of the total initial equalized assessed value as
33 adjusted until redevelopment project costs and all municipal
34 obligations financing redevelopment project costs have been
35 paid the ad valorem taxes, if any, arising from the levies upon
36 the taxable real property in such redevelopment project area by

1 taxing districts and tax rates determined in the manner
2 provided in paragraph (c) of Section 11-74.4-9 shall be divided
3 as follows:

4 (1) That portion of the taxes levied upon each taxable
5 lot, block, tract or parcel of real property which is
6 attributable to the lower of the current equalized assessed
7 value or "current equalized assessed value as adjusted" or
8 the initial equalized assessed value of each such taxable
9 lot, block, tract, or parcel of real property existing at
10 the time tax increment financing was adopted, minus the
11 total current homestead exemptions provided by Sections
12 15-167, 15-170, 15-175, and 15-176 of the Property Tax Code
13 in the redevelopment project area shall be allocated to and
14 when collected shall be paid by the county collector to the
15 respective affected taxing districts in the manner
16 required by law in the absence of the adoption of tax
17 increment allocation financing.

18 (2) That portion, if any, of such taxes which is
19 attributable to the increase in the current equalized
20 assessed valuation of each taxable lot, block, tract, or
21 parcel of real property in the redevelopment project area,
22 over and above the initial equalized assessed value of each
23 property existing at the time tax increment financing was
24 adopted, minus the total current homestead exemptions
25 pertaining to each piece of property provided by Sections
26 15-167, 15-170, 15-175, and 15-176 of the Property Tax Code
27 in the redevelopment project area, shall be allocated to
28 and when collected shall be paid to the municipal
29 Treasurer, who shall deposit said taxes into a special fund
30 called the special tax allocation fund of the municipality
31 for the purpose of paying redevelopment project costs and
32 obligations incurred in the payment thereof.

33 The municipality may pledge in the ordinance the funds in
34 and to be deposited in the special tax allocation fund for the
35 payment of such costs and obligations. No part of the current
36 equalized assessed valuation of each property in the

1 redevelopment project area attributable to any increase above
2 the total initial equalized assessed value, or the total
3 initial equalized assessed value as adjusted, of such
4 properties shall be used in calculating the general State
5 school aid formula, provided for in Section 18-8 of the School
6 Code, until such time as all redevelopment project costs have
7 been paid as provided for in this Section.

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

27 When such redevelopment projects costs, including without
28 limitation all municipal obligations financing redevelopment
29 project costs incurred under this Division, have been paid, all
30 surplus funds then remaining in the special tax allocation fund
31 shall be distributed by being paid by the municipal treasurer
32 to the Department of Revenue, the municipality and the county
33 collector; first to the Department of Revenue and the
34 municipality in direct proportion to the tax incremental
35 revenue received from the State and the municipality, but not
36 to exceed the total incremental revenue received from the State

1 or the municipality less any annual surplus distribution of
2 incremental revenue previously made; with any remaining funds
3 to be paid to the County Collector who shall immediately
4 thereafter pay said funds to the taxing districts in the
5 redevelopment project area in the same manner and proportion as
6 the most recent distribution by the county collector to the
7 affected districts of real property taxes from real property in
8 the redevelopment project area.

9 Upon the payment of all redevelopment project costs, the
10 retirement of obligations, the distribution of any excess
11 monies pursuant to this Section, and final closing of the books
12 and records of the redevelopment project area, the municipality
13 shall adopt an ordinance dissolving the special tax allocation
14 fund for the redevelopment project area and terminating the
15 designation of the redevelopment project area as a
16 redevelopment project area. Title to real or personal property
17 and public improvements acquired by or for the municipality as
18 a result of the redevelopment project and plan shall vest in
19 the municipality when acquired and shall continue to be held by
20 the municipality after the redevelopment project area has been
21 terminated. Municipalities shall notify affected taxing
22 districts prior to November 1 if the redevelopment project area
23 is to be terminated by December 31 of that same year. If a
24 municipality extends estimated dates of completion of a
25 redevelopment project and retirement of obligations to finance
26 a redevelopment project, as allowed by this amendatory Act of
27 1993, that extension shall not extend the property tax
28 increment allocation financing authorized by this Section.
29 Thereafter the rates of the taxing districts shall be extended
30 and taxes levied, collected and distributed in the manner
31 applicable in the absence of the adoption of tax increment
32 allocation financing.

33 Nothing in this Section shall be construed as relieving
34 property in such redevelopment project areas from being
35 assessed as provided in the Property Tax Code or as relieving
36 owners of such property from paying a uniform rate of taxes, as

1 required by Section 4 of Article 9 of the Illinois
2 Constitution.

3 (Source: P.A. 92-16, eff. 6-28-01; 93-298, eff. 7-23-03;
4 93-715, eff. 7-12-04.)

5 (65 ILCS 5/11-74.4-9) (from Ch. 24, par. 11-74.4-9)

6 Sec. 11-74.4-9. Equalized assessed value of property.

7 (a) If a municipality by ordinance provides for tax
8 increment allocation financing pursuant to Section 11-74.4-8,
9 the county clerk immediately thereafter shall determine (1) the
10 most recently ascertained equalized assessed value of each lot,
11 block, tract or parcel of real property within such
12 redevelopment project area from which shall be deducted the
13 homestead exemptions provided by Sections 15-167, 15-170,
14 15-175, and 15-176 of the Property Tax Code, which value shall
15 be the "initial equalized assessed value" of each such piece of
16 property, and (2) the total equalized assessed value of all
17 taxable real property within such redevelopment project area by
18 adding together the most recently ascertained equalized
19 assessed value of each taxable lot, block, tract, or parcel of
20 real property within such project area, from which shall be
21 deducted the homestead exemptions provided by Sections 15-167,
22 15-170, 15-175, and 15-176 of the Property Tax Code, and shall
23 certify such amount as the "total initial equalized assessed
24 value" of the taxable real property within such project area.

25 (b) In reference to any municipality which has adopted tax
26 increment financing after January 1, 1978, and in respect to
27 which the county clerk has certified the "total initial
28 equalized assessed value" of the property in the redevelopment
29 area, the municipality may thereafter request the clerk in
30 writing to adjust the initial equalized value of all taxable
31 real property within the redevelopment project area by
32 deducting therefrom the exemptions provided for by Sections
33 15-167, 15-170, 15-175, and 15-176 of the Property Tax Code
34 applicable to each lot, block, tract or parcel of real property
35 within such redevelopment project area. The county clerk shall

1 immediately after the written request to adjust the total
2 initial equalized value is received determine the total
3 homestead exemptions in the redevelopment project area
4 provided by Sections 15-167, 15-170, 15-175, and 15-176 of the
5 Property Tax Code by adding together the homestead exemptions
6 provided by said Sections on each lot, block, tract or parcel
7 of real property within such redevelopment project area and
8 then shall deduct the total of said exemptions from the total
9 initial equalized assessed value. The county clerk shall then
10 promptly certify such amount as the "total initial equalized
11 assessed value as adjusted" of the taxable real property within
12 such redevelopment project area.

13 (c) After the county clerk has certified the "total initial
14 equalized assessed value" of the taxable real property in such
15 area, then in respect to every taxing district containing a
16 redevelopment project area, the county clerk or any other
17 official required by law to ascertain the amount of the
18 equalized assessed value of all taxable property within such
19 district for the purpose of computing the rate per cent of tax
20 to be extended upon taxable property within such district,
21 shall in every year that tax increment allocation financing is
22 in effect ascertain the amount of value of taxable property in
23 a redevelopment project area by including in such amount the
24 lower of the current equalized assessed value or the certified
25 "total initial equalized assessed value" of all taxable real
26 property in such area, except that after he has certified the
27 "total initial equalized assessed value as adjusted" he shall
28 in the year of said certification if tax rates have not been
29 extended and in every year thereafter that tax increment
30 allocation financing is in effect ascertain the amount of value
31 of taxable property in a redevelopment project area by
32 including in such amount the lower of the current equalized
33 assessed value or the certified "total initial equalized
34 assessed value as adjusted" of all taxable real property in
35 such area. The rate per cent of tax determined shall be
36 extended to the current equalized assessed value of all

1 property in the redevelopment project area in the same manner
2 as the rate per cent of tax is extended to all other taxable
3 property in the taxing district. The method of extending taxes
4 established under this Section shall terminate when the
5 municipality adopts an ordinance dissolving the special tax
6 allocation fund for the redevelopment project area. This
7 Division shall not be construed as relieving property owners
8 within a redevelopment project area from paying a uniform rate
9 of taxes upon the current equalized assessed value of their
10 taxable property as provided in the Property Tax Code.

11 (Source: P.A. 93-715, eff. 7-12-04.)

12 (65 ILCS 5/11-74.6-40)

13 Sec. 11-74.6-40. Equalized assessed value determination;
14 property tax extension.

15 (a) If a municipality by ordinance provides for tax
16 increment allocation financing under Section 11-74.6-35, the
17 county clerk immediately thereafter:

18 (1) shall determine the initial equalized assessed
19 value of each parcel of real property in the redevelopment
20 project area, which is the most recently established
21 equalized assessed value of each lot, block, tract or
22 parcel of taxable real property within the redevelopment
23 project area, minus the homestead exemptions provided by
24 Sections 15-167, 15-170, 15-175, and 15-176 of the Property
25 Tax Code; and

26 (2) shall certify to the municipality the total initial
27 equalized assessed value of all taxable real property
28 within the redevelopment project area.

29 (b) Any municipality that has established a vacant
30 industrial buildings conservation area may, by ordinance
31 passed after the adoption of tax increment allocation
32 financing, provide that the county clerk immediately
33 thereafter shall again determine:

34 (1) the updated initial equalized assessed value of
35 each lot, block, tract or parcel of real property, which is

1 the most recently ascertained equalized assessed value of
2 each lot, block, tract or parcel of real property within
3 the vacant industrial buildings conservation area; and

4 (2) the total updated initial equalized assessed value
5 of all taxable real property within the redevelopment
6 project area, which is the total of the updated initial
7 equalized assessed value of all taxable real property
8 within the vacant industrial buildings conservation area.

9 The county clerk shall certify to the municipality the
10 total updated initial equalized assessed value of all taxable
11 real property within the industrial buildings conservation
12 area.

13 (c) After the county clerk has certified the total initial
14 equalized assessed value or the total updated initial equalized
15 assessed value of the taxable real property in the area, for
16 each taxing district in which a redevelopment project area is
17 situated, the county clerk or any other official required by
18 law to determine the amount of the equalized assessed value of
19 all taxable property within the district for the purpose of
20 computing the percentage rate of tax to be extended upon
21 taxable property within the district, shall in every year that
22 tax increment allocation financing is in effect determine the
23 total equalized assessed value of taxable property in a
24 redevelopment project area by including in that amount the
25 lower of the current equalized assessed value or the certified
26 total initial equalized assessed value or, if the total of
27 updated equalized assessed value has been certified, the total
28 updated initial equalized assessed value of all taxable real
29 property in the redevelopment project area. After he has
30 certified the total initial equalized assessed value he shall
31 in the year of that certification, if tax rates have not been
32 extended, and in every subsequent year that tax increment
33 allocation financing is in effect, determine the amount of
34 equalized assessed value of taxable property in a redevelopment
35 project area by including in that amount the lower of the
36 current total equalized assessed value or the certified total

1 initial equalized assessed value or, if the total of updated
2 initial equalized assessed values have been certified, the
3 total updated initial equalized assessed value of all taxable
4 real property in the redevelopment project area.

5 (d) The percentage rate of tax determined shall be extended
6 on the current equalized assessed value of all property in the
7 redevelopment project area in the same manner as the rate per
8 cent of tax is extended to all other taxable property in the
9 taxing district. The method of extending taxes established
10 under this Section shall terminate when the municipality adopts
11 an ordinance dissolving the special tax allocation fund for the
12 redevelopment project area. This Law shall not be construed as
13 relieving property owners within a redevelopment project area
14 from paying a uniform rate of taxes upon the current equalized
15 assessed value of their taxable property as provided in the
16 Property Tax Code.

17 (Source: P.A. 93-715, eff. 7-12-04.)

18 Section 30. The Economic Development Project Area Tax
19 Increment Allocation Act of 1995 is amended by changing Section
20 45 as follows:

21 (65 ILCS 110/45)

22 Sec. 45. Filing with county clerk; certification of initial
23 equalized assessed value.

24 (a) A municipality that has by ordinance approved an
25 economic development plan, established an economic development
26 project area, and adopted tax increment allocation financing
27 for that area shall file certified copies of the ordinance or
28 ordinances with the county clerk. Upon receiving the ordinance
29 or ordinances, the county clerk shall immediately determine (i)
30 the most recently ascertained equalized assessed value of each
31 lot, block, tract, or parcel of real property within the
32 economic development project area from which shall be deducted
33 the homestead exemptions provided by Sections 15-167, 15-170,
34 15-175, and 15-176 of the Property Tax Code (that value being

1 the "initial equalized assessed value" of each such piece of
2 property) and (ii) the total equalized assessed value of all
3 taxable real property within the economic development project
4 area by adding together the most recently ascertained equalized
5 assessed value of each taxable lot, block, tract, or parcel of
6 real property within the economic development project area,
7 from which shall be deducted the homestead exemptions provided
8 by Sections 15-167, 15-170, 15-175, and 15-176 of the Property
9 Tax Code, and shall certify that amount as the "total initial
10 equalized assessed value" of the taxable real property within
11 the economic development project area.

12 (b) After the county clerk has certified the "total initial
13 equalized assessed value" of the taxable real property in the
14 economic development project area, then in respect to every
15 taxing district containing an economic development project
16 area, the county clerk or any other official required by law to
17 ascertain the amount of the equalized assessed value of all
18 taxable property within the taxing district for the purpose of
19 computing the rate per cent of tax to be extended upon taxable
20 property within the taxing district shall, in every year that
21 tax increment allocation financing is in effect, ascertain the
22 amount of value of taxable property in an economic development
23 project area by including in that amount the lower of the
24 current equalized assessed value or the certified "total
25 initial equalized assessed value" of all taxable real property
26 in the area. The rate per cent of tax determined shall be
27 extended to the current equalized assessed value of all
28 property in the economic development project area in the same
29 manner as the rate per cent of tax is extended to all other
30 taxable property in the taxing district. The method of
31 extending taxes established under this Section shall terminate
32 when the municipality adopts an ordinance dissolving the
33 special tax allocation fund for the economic development
34 project area. This Act shall not be construed as relieving
35 owners or lessees of property within an economic development
36 project area from paying a uniform rate of taxes upon the

1 current equalized assessed value of their taxable property as
2 provided in the Property Tax Code.

3 (Source: P.A. 93-715, eff. 7-12-04.)

4 Section 35. The Criminal Code of 1961 is amended by
5 changing Section 17A-1 as follows:

6 (720 ILCS 5/17A-1) (from Ch. 38, par. 17A-1)

7 Sec. 17A-1. Persons under deportation order; ineligible
8 for benefits. An individual against whom a United States
9 Immigration Judge has issued an order of deportation which has
10 been affirmed by the Board of Immigration Review, as well as an
11 individual who appeals such an order pending appeal, under
12 paragraph 19 of Section 241(a) of the Immigration and
13 Nationality Act relating to persecution of others on account of
14 race, religion, national origin or political opinion under the
15 direction of or in association with the Nazi government of
16 Germany or its allies, shall be ineligible for the following
17 benefits authorized by State law:

18 (a) The homestead exemptions and homestead improvement
19 exemption under Sections 15-167, 15-170, 15-175, 15-176, and
20 15-180 of the Property Tax Code.

21 (b) Grants under the Senior Citizens and Disabled Persons
22 Property Tax Relief and Pharmaceutical Assistance Act.

23 (c) The double income tax exemption conferred upon persons
24 65 years of age or older by Section 204 of the Illinois Income
25 Tax Act.

26 (d) Grants provided by the Department on Aging.

27 (e) Reductions in vehicle registration fees under Section
28 3-806.3 of the Illinois Vehicle Code.

29 (f) Free fishing and reduced fishing license fees under
30 Sections 20-5 and 20-40 of the Fish and Aquatic Life Code.

31 (g) Tuition free courses for senior citizens under the
32 Senior Citizen Courses Act.

33 (h) Any benefits under the Illinois Public Aid Code.

34 (Source: P.A. 93-715, eff. 7-12-04.)

1 Section 90. The State Mandates Act is amended by adding
2 Section 8.29 as follows:

3 (30 ILCS 805/8.29 new)

4 Sec. 8.29. Exempt mandate. Notwithstanding Sections 6 and 8
5 of this Act, no reimbursement by the State is required for the
6 implementation of any mandate created by this amendatory Act of
7 the 94th General Assembly.

8 Section 99. Effective date. This Act takes effect upon
9 becoming law.