



95TH GENERAL ASSEMBLY

State of Illinois

2007 and 2008

HB0610

Introduced 2/5/2007, by Rep. William B. Black

SYNOPSIS AS INTRODUCED:

See Index

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.

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CORRECTIONAL
BUDGET AND
IMPACT NOTE ACT
MAY APPLY

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,

1 from which shall be deducted the homestead exemptions provided
2 by Sections 15-167, 15-170, 15-175, and 15-176 of the Property
3 Tax Code, and shall certify such amount as the "total initial
4 equalized assessed value" of the taxable real property within
5 the economic development project area.

6 (b) After the county clerk has certified the "total initial
7 equalized assessed value" of the taxable real property in the
8 economic development project area, then in respect to every
9 taxing district containing an economic development project
10 area, the county clerk or any other official required by law to
11 ascertain the amount of the equalized assessed value of all
12 taxable property within that taxing district for the purpose of
13 computing the rate per cent of tax to be extended upon taxable
14 property within that taxing district, shall in every year that
15 tax increment allocation financing is in effect ascertain the
16 amount of value of taxable property in an economic development
17 project area by including in that amount the lower of the
18 current equalized assessed value or the certified "total
19 initial equalized assessed value" of all taxable real property
20 in such area. The rate per cent of tax determined shall be
21 extended to the current equalized assessed value of all
22 property in the economic development project area in the same
23 manner as the rate per cent of tax is extended to all other
24 taxable property in the taxing district. The method of
25 allocating taxes established under this Section shall
26 terminate when the municipality adopts an ordinance dissolving

1 the special tax allocation fund for the economic development
2 project area, terminating the economic development project
3 area, and terminating the use of tax increment allocation
4 financing for the economic development project area. This Act
5 shall not be construed as relieving property owners within an
6 economic development project area from paying a uniform rate of
7 taxes upon the current equalized assessed value of their
8 taxable property as provided in the Property Tax Code.

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

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

13 (35 ILCS 200/15-10)

14 Sec. 15-10. Exempt property; procedures for certification.
15 All property granted an exemption by the Department pursuant to
16 the requirements of Section 15-5 and described in the Sections
17 following Section 15-30 and preceding Section 16-5, to the
18 extent therein limited, is exempt from taxation. In order to
19 maintain that exempt status, the titleholder or the owner of
20 the beneficial interest of any property that is exempt must
21 file with the chief county assessment officer, on or before
22 January 31 of each year (May 31 in the case of property
23 exempted by Section 15-167 or 15-170), an affidavit stating
24 whether there has been any change in the ownership or use of

1 the property or the status of the owner-resident, or that a
2 disabled veteran who qualifies under Section 15-165 owned and
3 used the property as of January 1 of that year. The nature of
4 any change shall be stated in the affidavit. Failure to file an
5 affidavit shall, in the discretion of the assessment officer,
6 constitute cause to terminate the exemption of that property,
7 notwithstanding any other provision of this Code. Owners of 5
8 or more such exempt parcels within a county may file a single
9 annual affidavit in lieu of an affidavit for each parcel. The
10 assessment officer, upon request, shall furnish an affidavit
11 form to the owners, in which the owner may state whether there
12 has been any change in the ownership or use of the property or
13 status of the owner or resident as of January 1 of that year.
14 The owner of 5 or more exempt parcels shall list all the
15 properties giving the same information for each parcel as
16 required of owners who file individual affidavits.

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

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

23 (2) Section 15-40.

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

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

1 An application for homestead exemptions shall be filed as
2 provided in Section 15-167 (disabled persons homestead
3 exemption), Section 15-170 (senior citizens homestead
4 exemption), Section 15-172 (senior citizens assessment freeze
5 homestead exemption), and Sections 15-175 and 15-176 (general
6 homestead exemption), respectively.

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

9 (35 ILCS 200/15-167 new)

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

11 (a) Beginning with the assessment for the 2007 tax year, an
12 annual homestead exemption is granted to disabled persons in
13 the amount of \$5,000, except as provided in subsection (c), to
14 be deducted from the property's value as equalized or assessed
15 by the Department of Revenue. The disabled person shall receive
16 the homestead exemption upon meeting the following
17 requirements:

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

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

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

25 (4) The disabled person must be an owner of record of

1 the property or have a legal or equitable interest in the
2 property as evidenced by a written instrument. In the case
3 of a leasehold interest in property, the lease must be for
4 a single family residence.

5 A person who is disabled during the current assessment year
6 is eligible to apply for this homestead exemption during that
7 assessment year. Application must be made during the
8 application period in effect for the county of residence. If a
9 homestead exemption has been granted under this Section and the
10 person awarded the exemption subsequently becomes a resident of
11 a facility licensed under the Nursing Home Care Act, then the
12 exemption shall continue (i) so long as the residence continues
13 to be occupied by the qualifying person's spouse or (ii) if the
14 residence remains unoccupied but is still owned by the person
15 qualified for the homestead exemption.

16 (b) For the purposes of this Section, "disabled person"
17 means a person unable to engage in any substantial gainful
18 activity by reason of a medically determinable physical or
19 mental impairment that (i) can be expected to result in death
20 or (ii) has lasted or can be expected to last for a continuous
21 period of not less than 12 months. Disabled persons applying
22 for the exemption under this Section must submit proof of the
23 disability in the manner prescribed by the chief county
24 assessment officer. Proof that an applicant is eligible to
25 receive disability benefits under the federal Social Security
26 Act constitutes proof of disability for purposes of this

1 Section. Issuance of an Illinois Disabled Person
2 Identification Card to the applicant stating that the possessor
3 is under a Class 2 disability, as defined in Section 4A of the
4 Illinois Identification Card Act, constitutes proof that the
5 person is a disabled person for purposes of this Section. A
6 disabled person not covered under the federal Social Security
7 Act and not presenting a Disabled Person Identification Card
8 stating that the claimant is under a Class 2 disability shall
9 be examined by a physician designated by the chief county
10 assessment officer, and the status as a disabled person shall
11 be determined using the standards of the Social Security
12 Administration. The applicant shall pay the costs of any
13 required examination.

14 (c) For land improved with (i) an apartment building owned
15 and operated as a cooperative or (ii) a life care facility as
16 defined under Section 2 of the Life Care Facilities Act that is
17 considered to be a cooperative, the maximum reduction from the
18 value of the property, as equalized or assessed by the
19 Department, shall be multiplied by the number of apartments or
20 units occupied by a disabled person. The disabled person shall
21 receive the homestead exemption upon meeting the following
22 requirements:

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

25 (2) The disabled person's adjusted gross income must be
26 less than \$16,000 as reported for income tax purposes under

1 the United States Internal Revenue Code.

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

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

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

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

1 The chief county assessment officer shall provide to each
2 person granted a homestead exemption under this Section a form
3 to designate any other person to receive a duplicate of any
4 notice of delinquency in the payment of taxes assessed and
5 levied under this Code on the person's qualifying property. The
6 duplicate notice shall be in addition to the notice required to
7 be provided to the person receiving the exemption and shall be
8 given in the manner required by this Code. The person filing
9 the request for the duplicate notice shall pay an
10 administrative fee of \$5 to the chief county assessment
11 officer. The assessment officer shall then file the executed
12 designation with the county collector, who shall issue the
13 duplicate notices as indicated by the designation. A
14 designation may be rescinded by the disabled person in the
15 manner required by the chief county assessment officer.

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

19 (35 ILCS 200/20-178)

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

1 No interest shall be due under this Section for any time
2 prior to 60 days after the effective date of this amendatory
3 Act of the 91st General Assembly. For certificates of error
4 issued prior to the effective date of this amendatory Act of
5 the 91st General Assembly, the county collector shall pay the
6 taxpayer interest from 60 days after the effective date of this
7 amendatory Act of the 91st General Assembly until the date the
8 refund is paid. For certificates of error issued on or after
9 the effective date of this amendatory Act of the 91st General
10 Assembly, interest shall be paid from 60 days after the
11 certificate of error is issued by the chief county assessment
12 officer to the date the refund is made. To cover the cost of
13 interest, the county collector shall proportionately reduce
14 the distribution of taxes collected for each taxing district in
15 which the property is situated.

16 This Section shall not apply to any certificate of error
17 granting a homestead exemption under Section 15-167, 15-170,
18 15-172, 15-175, or 15-176.

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

20 (35 ILCS 200/21-135)

21 Sec. 21-135. Mailed notice of application for judgment and
22 sale. Not less than 15 days before the date of application for
23 judgment and sale of delinquent properties, the county
24 collector shall mail, by registered or certified mail, a notice
25 of the forthcoming application for judgment and sale to the

1 person shown by the current collector's warrant book to be the
2 party in whose name the taxes were last assessed or to the
3 current owner of record and, if applicable, to the party
4 specified under Section 15-167 or 15-170. The notice shall
5 include the intended dates of application for judgment and sale
6 and commencement of the sale, and a description of the
7 properties. The county collector must present proof of the
8 mailing to the court along with the application for judgement.

9 In counties with less than 3,000,000 inhabitants, a copy of
10 this notice shall also be mailed by the county collector by
11 registered or certified mail to any lienholder of record who
12 annually requests a copy of the notice. The failure of the
13 county collector to mail a notice or its non-delivery to the
14 lienholder shall not affect the validity of the judgment.

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

22 The collector shall collect \$10 from the proceeds of each
23 sale to cover the costs of registered or certified mailing and
24 the costs of advertisement and publication. If a taxpayer pays
25 the taxes on the property after the notice of the forthcoming
26 application for judgment and sale is mailed but before the sale

1 is made, then the collector shall collect \$10 from the taxpayer
2 to cover the costs of registered or certified mailing and the
3 costs of advertisement and publication.

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

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

8 (55 ILCS 85/6) (from Ch. 34, par. 7006)

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

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

1 real property within such economic development project area,
2 from which shall be deducted the homestead exemptions provided
3 by Sections 15-167, 15-170, 15-175, and 15-176 of the Property
4 Tax Code. Upon receiving written notice from the Department of
5 its approval and certification of such economic development
6 project area, the county clerk shall immediately certify such
7 amount as the "total initial equalized assessed value" of the
8 taxable property within the economic development project area.

9 (b) After the county clerk has certified the "total initial
10 equalized assessed value" of the taxable real property in the
11 economic development project area, then in respect to every
12 taxing district containing an economic development project
13 area, the county clerk or any other official required by law to
14 ascertain the amount of the equalized assessed value of all
15 taxable property within that taxing district for the purpose of
16 computing the rate percent of tax to be extended upon taxable
17 property within the taxing district, shall in every year that
18 property tax allocation financing is in effect ascertain the
19 amount of value of taxable property in an economic development
20 project area by including in that amount the lower of the
21 current equalized assessed value or the certified "total
22 initial equalized assessed value" of all taxable real property
23 in such area. The rate percent of tax determined shall be
24 extended to the current equalized assessed value of all
25 property in the economic development project area in the same
26 manner as the rate percent of tax is extended to all other

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

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

11 Section 20. The County Economic Development Project Area
12 Tax Increment Allocation Act of 1991 is amended by changing
13 Section 45 as follows:

14 (55 ILCS 90/45) (from Ch. 34, par. 8045)

15 Sec. 45. Filing with county clerk; certification of initial
16 equalized assessed value.

17 (a) A county that has by ordinance approved an economic
18 development plan, established an economic development project
19 area, and adopted tax increment allocation financing for that
20 area shall file certified copies of the ordinance or ordinances
21 with the county clerk. Upon receiving the ordinance or
22 ordinances, the county clerk shall immediately determine (i)
23 the most recently ascertained equalized assessed value of each
24 lot, block, tract, or parcel of real property within the

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

15 (b) After the county clerk has certified the "total initial
16 equalized assessed value" of the taxable real property in the
17 economic development project area, then in respect to every
18 taxing district containing an economic development project
19 area, the county clerk or any other official required by law to
20 ascertain the amount of the equalized assessed value of all
21 taxable property within the taxing district for the purpose of
22 computing the rate per cent of tax to be extended upon taxable
23 property within the taxing district shall, in every year that
24 tax increment allocation financing is in effect, ascertain the
25 amount of value of taxable property in an economic development
26 project area by including in that amount the lower of the

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

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

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

19 (65 ILCS 5/11-74.4-8) (from Ch. 24, par. 11-74.4-8)

20 Sec. 11-74.4-8. Tax increment allocation financing. A
21 municipality may not adopt tax increment financing in a
22 redevelopment project area after the effective date of this
23 amendatory Act of 1997 that will encompass an area that is
24 currently included in an enterprise zone created under the

1 Illinois Enterprise Zone Act unless that municipality,
2 pursuant to Section 5.4 of the Illinois Enterprise Zone Act,
3 amends the enterprise zone designating ordinance to limit the
4 eligibility for tax abatements as provided in Section 5.4.1 of
5 the Illinois Enterprise Zone Act. A municipality, at the time a
6 redevelopment project area is designated, may adopt tax
7 increment allocation financing by passing an ordinance
8 providing that the ad valorem taxes, if any, arising from the
9 levies upon taxable real property in such redevelopment project
10 area by taxing districts and tax rates determined in the manner
11 provided in paragraph (c) of Section 11-74.4-9 each year after
12 the effective date of the ordinance until redevelopment project
13 costs and all municipal obligations financing redevelopment
14 project costs incurred under this Division have been paid shall
15 be divided as follows:

16 (a) That portion of taxes levied upon each taxable lot,
17 block, tract or parcel of real property which is attributable
18 to the lower of the current equalized assessed value or the
19 initial equalized assessed value of each such taxable lot,
20 block, tract or parcel of real property in the redevelopment
21 project area shall be allocated to and when collected shall be
22 paid by the county collector to the respective affected taxing
23 districts in the manner required by law in the absence of the
24 adoption of tax increment allocation financing.

25 (b) Except from a tax levied by a township to retire bonds
26 issued to satisfy court-ordered damages, that portion, if any,

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

1 1999 to a municipal treasurer shall be made only if each of the
2 following conditions are met:

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

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

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

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

26 The conditions of paragraphs (1) through (4) do not apply

1 after December 31, 1999 to payments to a municipal treasurer
2 made by a county with 3,000,000 or more inhabitants that has
3 adopted an estimated billing procedure for collecting taxes. If
4 a county that has adopted the estimated billing procedure makes
5 an erroneous overpayment of tax revenue to the municipal
6 treasurer, then the county may seek a refund of that
7 overpayment. The county shall send the municipal treasurer a
8 notice of liability for the overpayment on or before the
9 mailing date of the next real estate tax bill within the
10 county. The refund shall be limited to the amount of the
11 overpayment.

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

1 redevelopment project area is a home-rule community with a 1990
2 population of between 25,000 and 50,000, (c) the municipality
3 is wholly located within a county with a 1990 population of
4 over 750,000 and (d) the redevelopment project area was
5 established by the municipality prior to June 1, 1990. This
6 payment shall be in lieu of a contribution of ad valorem taxes
7 on real 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 paragraph
14 (b) of Section 11-74.4-9, each year after the date of the
15 certification of the total initial equalized assessed value as
16 adjusted until redevelopment project costs and all municipal
17 obligations financing redevelopment project costs have been
18 paid the ad valorem taxes, if any, arising from the levies upon
19 the taxable real property in such redevelopment project area by
20 taxing districts and tax rates determined in the manner
21 provided in paragraph (c) of Section 11-74.4-9 shall be divided
22 as follows:

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

1 the initial equalized assessed value of each such taxable
2 lot, block, tract, or parcel of real property existing at
3 the time tax increment financing was adopted, minus the
4 total current homestead exemptions provided by Sections
5 15-167, 15-170, 15-175, and 15-176 of the Property Tax Code
6 in the redevelopment project area shall be allocated to and
7 when collected shall be paid by the county collector to the
8 respective affected taxing districts in the manner
9 required by law in the absence of the adoption of tax
10 increment allocation financing.

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

26 The municipality may pledge in the ordinance the funds in

1 and to be deposited in the special tax allocation fund for the
2 payment of such costs and obligations. No part of the current
3 equalized assessed valuation of each property in the
4 redevelopment project area attributable to any increase above
5 the total initial equalized assessed value, or the total
6 initial equalized assessed value as adjusted, of such
7 properties shall be used in calculating the general State
8 school aid formula, provided for in Section 18-8 of the School
9 Code, until such time as all redevelopment project costs have
10 been paid as provided for in this Section.

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

1 outstanding and unpaid. Upon retirement of the bonds, the
2 trustee shall pay over any excess amounts held to the
3 municipality for deposit in the special tax allocation fund.

4 When such redevelopment projects costs, including without
5 limitation all municipal obligations financing redevelopment
6 project costs incurred under this Division, have been paid, all
7 surplus funds then remaining in the special tax allocation fund
8 shall be distributed by being paid by the municipal treasurer
9 to the Department of Revenue, the municipality and the county
10 collector; first to the Department of Revenue and the
11 municipality in direct proportion to the tax incremental
12 revenue received from the State and the municipality, but not
13 to exceed the total incremental revenue received from the State
14 or the municipality less any annual surplus distribution of
15 incremental revenue previously made; with any remaining funds
16 to be paid to the County Collector who shall immediately
17 thereafter pay said funds to the taxing districts in the
18 redevelopment project area in the same manner and proportion as
19 the most recent distribution by the county collector to the
20 affected districts of real property taxes from real property in
21 the redevelopment project area.

22 Upon the payment of all redevelopment project costs, the
23 retirement of obligations, the distribution of any excess
24 monies pursuant to this Section, and final closing of the books
25 and records of the redevelopment project area, the municipality
26 shall adopt an ordinance dissolving the special tax allocation

1 fund for the redevelopment project area and terminating the
2 designation of the redevelopment project area as a
3 redevelopment project area. Title to real or personal property
4 and public improvements acquired by or for the municipality as
5 a result of the redevelopment project and plan shall vest in
6 the municipality when acquired and shall continue to be held by
7 the municipality after the redevelopment project area has been
8 terminated. Municipalities shall notify affected taxing
9 districts prior to November 1 if the redevelopment project area
10 is to be terminated by December 31 of that same year. If a
11 municipality extends estimated dates of completion of a
12 redevelopment project and retirement of obligations to finance
13 a redevelopment project, as allowed by this amendatory Act of
14 1993, that extension shall not extend the property tax
15 increment allocation financing authorized by this Section.
16 Thereafter the rates of the taxing districts shall be extended
17 and taxes levied, collected and distributed in the manner
18 applicable in the absence of the adoption of tax increment
19 allocation financing.

20 Nothing in this Section shall be construed as relieving
21 property in such redevelopment project areas from being
22 assessed as provided in the Property Tax Code or as relieving
23 owners of such property from paying a uniform rate of taxes, as
24 required by Section 4 of Article 9 of the Illinois
25 Constitution.

26 (Source: P.A. 92-16, eff. 6-28-01; 93-298, eff. 7-23-03;

1 93-715, eff. 7-12-04.)

2 (65 ILCS 5/11-74.4-9) (from Ch. 24, par. 11-74.4-9)

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

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

22 (b) In reference to any municipality which has adopted tax
23 increment financing after January 1, 1978, and in respect to
24 which the county clerk has certified the "total initial
25 equalized assessed value" of the property in the redevelopment

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

20 (c) After the county clerk has certified the "total initial
21 equalized assessed value" of the taxable real property in such
22 area, then in respect to every taxing district containing a
23 redevelopment project area, the county clerk or any other
24 official required by law to ascertain the amount of the
25 equalized assessed value of all taxable property within such
26 district for the purpose of computing the rate per cent of tax

1 to be extended upon taxable property within such district,
2 shall in every year that tax increment allocation financing is
3 in effect ascertain the amount of value of taxable property in
4 a redevelopment project area by including in such amount the
5 lower of the current equalized assessed value or the certified
6 "total initial equalized assessed value" of all taxable real
7 property in such area, except that after he has certified the
8 "total initial equalized assessed value as adjusted" he shall
9 in the year of said certification if tax rates have not been
10 extended and in every year thereafter that tax increment
11 allocation financing is in effect ascertain the amount of value
12 of taxable property in a redevelopment project area by
13 including in such amount the lower of the current equalized
14 assessed value or the certified "total initial equalized
15 assessed value as adjusted" of all taxable real property in
16 such area. The rate per cent of tax determined shall be
17 extended to the current equalized assessed value of all
18 property in the redevelopment project area in the same manner
19 as the rate per cent of tax is extended to all other taxable
20 property in the taxing district. The method of extending taxes
21 established under this Section shall terminate when the
22 municipality adopts an ordinance dissolving the special tax
23 allocation fund for the redevelopment project area. This
24 Division shall not be construed as relieving property owners
25 within a redevelopment project area from paying a uniform rate
26 of taxes upon the current equalized assessed value of their

1 taxable property as provided in the Property Tax Code.

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

3 (65 ILCS 5/11-74.6-40)

4 Sec. 11-74.6-40. Equalized assessed value determination;
5 property tax extension.

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

9 (1) shall determine the initial equalized assessed
10 value of each parcel of real property in the redevelopment
11 project area, which is the most recently established
12 equalized assessed value of each lot, block, tract or
13 parcel of taxable real property within the redevelopment
14 project area, minus the homestead exemptions provided by
15 Sections 15-167, 15-170, 15-175, and 15-176 of the Property
16 Tax Code; and

17 (2) shall certify to the municipality the total initial
18 equalized assessed value of all taxable real property
19 within the redevelopment project area.

20 (b) Any municipality that has established a vacant
21 industrial buildings conservation area may, by ordinance
22 passed after the adoption of tax increment allocation
23 financing, provide that the county clerk immediately
24 thereafter shall again determine:

25 (1) the updated initial equalized assessed value of

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

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

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

14 (c) After the county clerk has certified the total initial
15 equalized assessed value or the total updated initial equalized
16 assessed value of the taxable real property in the area, for
17 each taxing district in which a redevelopment project area is
18 situated, the county clerk or any other official required by
19 law to determine the amount of the equalized assessed value of
20 all taxable property within the district for the purpose of
21 computing the percentage rate of tax to be extended upon
22 taxable property within the district, shall in every year that
23 tax increment allocation financing is in effect determine the
24 total equalized assessed value of taxable property in a
25 redevelopment project area by including in that amount the
26 lower of the current equalized assessed value or the certified

1 total initial equalized assessed value or, if the total of
2 updated equalized assessed value has been certified, the total
3 updated initial equalized assessed value of all taxable real
4 property in the redevelopment project area. After he has
5 certified the total initial equalized assessed value he shall
6 in the year of that certification, if tax rates have not been
7 extended, and in every subsequent year that tax increment
8 allocation financing is in effect, determine the amount of
9 equalized assessed value of taxable property in a redevelopment
10 project area by including in that amount the lower of the
11 current total equalized assessed value or the certified total
12 initial equalized assessed value or, if the total of updated
13 initial equalized assessed values have been certified, the
14 total updated initial equalized assessed value of all taxable
15 real property in the redevelopment project area.

16 (d) The percentage rate of tax determined shall be extended
17 on the current equalized assessed value of all property in the
18 redevelopment project area in the same manner as the rate per
19 cent of tax is extended to all other taxable property in the
20 taxing district. The method of extending taxes established
21 under this Section shall terminate when the municipality adopts
22 an ordinance dissolving the special tax allocation fund for the
23 redevelopment project area. This Law shall not be construed as
24 relieving property owners within a redevelopment project area
25 from paying a uniform rate of taxes upon the current equalized
26 assessed value of their taxable property as provided in the

1 Property Tax Code.

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

3 Section 30. The Economic Development Project Area Tax
4 Increment Allocation Act of 1995 is amended by changing Section
5 45 as follows:

6 (65 ILCS 110/45)

7 Sec. 45. Filing with county clerk; certification of initial
8 equalized assessed value.

9 (a) A municipality that has by ordinance approved an
10 economic development plan, established an economic development
11 project area, and adopted tax increment allocation financing
12 for that area shall file certified copies of the ordinance or
13 ordinances with the county clerk. Upon receiving the ordinance
14 or ordinances, the county clerk shall immediately determine (i)
15 the most recently ascertained equalized assessed value of each
16 lot, block, tract, or parcel of real property within the
17 economic development project area from which shall be deducted
18 the homestead exemptions provided by Sections 15-167, 15-170,
19 15-175, and 15-176 of the Property Tax Code (that value being
20 the "initial equalized assessed value" of each such piece of
21 property) and (ii) the total equalized assessed value of all
22 taxable real property within the economic development project
23 area by adding together the most recently ascertained equalized
24 assessed value of each taxable lot, block, tract, or parcel of

1 real property within the economic development project area,
2 from which shall be deducted the homestead exemptions provided
3 by Sections 15-167, 15-170, 15-175, and 15-176 of the Property
4 Tax Code, and shall certify that amount as the "total initial
5 equalized assessed value" of the taxable real property within
6 the economic development project area.

7 (b) After the county clerk has certified the "total initial
8 equalized assessed value" of the taxable real property in the
9 economic development project area, then in respect to every
10 taxing district containing an economic development project
11 area, the county clerk or any other official required by law to
12 ascertain the amount of the equalized assessed value of all
13 taxable property within the taxing district for the purpose of
14 computing the rate per cent of tax to be extended upon taxable
15 property within the taxing district shall, in every year that
16 tax increment allocation financing is in effect, ascertain the
17 amount of value of taxable property in an economic development
18 project area by including in that amount the lower of the
19 current equalized assessed value or the certified "total
20 initial equalized assessed value" of all taxable real property
21 in the area. The rate per cent of tax determined shall be
22 extended to the current equalized assessed value of all
23 property in the economic development project area in the same
24 manner as the rate per cent of tax is extended to all other
25 taxable property in the taxing district. The method of
26 extending taxes established under this Section shall terminate

1 when the municipality adopts an ordinance dissolving the
2 special tax allocation fund for the economic development
3 project area. This Act shall not be construed as relieving
4 owners or lessees of property within an economic development
5 project area from paying a uniform rate of taxes upon the
6 current equalized assessed value of their taxable property as
7 provided in the Property Tax Code.

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

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

11 (720 ILCS 5/17A-1) (from Ch. 38, par. 17A-1)

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

23 (a) The homestead exemptions and homestead improvement
24 exemption under Sections 15-167, 15-170, 15-175, 15-176, and

1 15-180 of the Property Tax Code.

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

4 (c) The double income tax exemption conferred upon persons
5 65 years of age or older by Section 204 of the Illinois Income
6 Tax Act.

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

8 (e) Reductions in vehicle registration fees under Section
9 3-806.3 of the Illinois Vehicle Code.

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

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

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

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

16 Section 90. The State Mandates Act is amended by adding
17 Section 8.31 as follows:

18 (30 ILCS 805/8.31 new)

19 Sec. 8.31. Exempt mandate. Notwithstanding Sections 6 and 8
20 of this Act, no reimbursement by the State is required for the
21 implementation of any mandate created by this amendatory Act of
22 the 95th General Assembly.

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

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3	20 ILCS 620/6	from Ch. 67 1/2, par. 1006
4	35 ILCS 200/15-10	
5	35 ILCS 200/15-167 new	
6	35 ILCS 200/20-178	
7	35 ILCS 200/21-135	
8	55 ILCS 85/6	from Ch. 34, par. 7006
9	55 ILCS 90/45	from Ch. 34, par. 8045
10	65 ILCS 5/11-74.4-8	from Ch. 24, par. 11-74.4-8
11	65 ILCS 5/11-74.4-9	from Ch. 24, par. 11-74.4-9
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