95TH GENERAL ASSEMBLY

State of Illinois

2007 and 2008

HB1884

Introduced 2/23/2007, by Rep. Kathleen A. Ryg - Mike Fortner

SYNOPSIS AS INTRODUCED:

65 ILCS 5/11-74.4-3

from Ch. 24, par. 11-74.4-3

Amends the Tax Increment Allocation Redevelopment Act in the Illinois Municipal Code. Adds costs of and associated with transit oriented developments to the definitions of "redevelopment project costs". Defines "transit oriented development". Effective immediately.

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FISCAL NOTE ACT MAY APPLY

A BILL FOR

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AN ACT concerning local government.

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

4 Section 5. The Illinois Municipal Code is amended by 5 changing Section 11-74.4-3 as follows:

6 (65 ILCS 5/11-74.4-3) (from Ch. 24, par. 11-74.4-3)

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

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

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

(1) If improved, industrial, commercial, and
residential buildings or improvements are detrimental to
the public safety, health, or welfare because of a
combination of 5 or more of the following factors, each of

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

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

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

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

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

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

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

15 (G) Lack of ventilation, light, or sanitary 16 facilities. The absence of adequate ventilation for 17 light or air circulation in spaces or rooms without windows, or that require the removal of dust, odor, 18 19 gas, smoke, or other noxious airborne materials. 20 Inadequate natural light and ventilation means the 21 absence of skylights or windows for interior spaces or 22 rooms and improper window sizes and amounts by room 23 window area ratios. Inadequate area to sanitary 24 facilities refers to the absence or inadequacy of 25 garbage storage and enclosure, bathroom facilities, 26 hot water and kitchens, and structural inadequacies

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1 2 preventing ingress and egress to and from all rooms and units within a building.

3 (H) Inadequate utilities. Underground and overhead utilities such as storm sewers and storm drainage, 4 sanitary sewers, water lines, and gas, telephone, and 5 electrical services that are shown to be inadequate. 6 7 Inadequate utilities are those that are: (i) of 8 insufficient capacity to serve the uses in the 9 redevelopment project area, (ii) deteriorated, 10 antiquated, obsolete, or in disrepair, or (iii) 11 lacking within the redevelopment project area.

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

of fire due to the close proximity of buildings, lack 1 2 of adequate or proper access to a public right-of-way, 3 lack of reasonably required off-street parking, or inadequate provision for loading and service.

5 (J) Deleterious land use or layout. The existence 6 of incompatible land-use relationships, buildings 7 by inappropriate mixed-uses, occupied or uses 8 considered to be noxious, offensive, or unsuitable for 9 the surrounding area.

10 (K) Environmental clean-up. The proposed 11 redevelopment project area has incurred Illinois 12 Environmental Protection Agency or United States 13 Environmental Protection Agency remediation costs for, 14 or a study conducted by an independent consultant 15 recognized as having expertise in environmental 16 remediation has determined a need for, the clean-up of 17 hazardous waste, hazardous substances, or underground storage tanks required by State or federal law, 18 19 provided that the remediation costs constitute a 20 material impediment to the development or 21 redevelopment of the redevelopment project area.

22 Lack of community planning. The proposed (L) 23 redevelopment project area was developed prior to or without the benefit or guidance of a community plan. 24 25 This means that the development occurred prior to the 26 adoption by the municipality of a comprehensive or

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other community plan or that the plan was not followed 1 at the time of the area's development. This factor must 2 3 be documented by evidence of adverse or incompatible relationships, inadequate street layout, 4 land-use 5 improper subdivision, parcels of inadequate shape and size to meet contemporary development standards, or 6 other evidence demonstrating an absence of effective 7 community planning. 8

9 The total equalized assessed value of the (M) 10 proposed redevelopment project area has declined for 3 11 of the last 5 calendar years prior to the year in which 12 the redevelopment project area is designated or is increasing at an annual rate that is less than the 13 14 balance of the municipality for 3 of the last 5 15 calendar years for which information is available or is 16 increasing at an annual rate that is less than the 17 Consumer Price Index for All Urban Consumers published by the United States Department of Labor or successor 18 19 agency for 3 of the last 5 calendar years prior to the 20 year in which the redevelopment project area is 21 designated.

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

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(A) Obsolete platting of vacant land that results 4 5 in parcels of limited or narrow size or configurations of parcels of irregular size or shape that would be 6 difficult to develop on a planned basis and in a manner 7 8 compatible with contemporary standards and 9 requirements, or platting that failed to create 10 rights-of-ways for streets or alleys or that created 11 inadequate right-of-way widths for streets, alleys, or 12 other public rights-of-way or that omitted easements 13 for public utilities.

14 (B) Diversity of ownership of parcels of vacant
15 land sufficient in number to retard or impede the
16 ability to assemble the land for development.

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

20 (D) Deterioration of structures or site 21 improvements in neighboring areas adjacent to the 22 vacant land.

(E) The area has incurred Illinois Environmental
 Protection Agency or United States Environmental
 Protection Agency remediation costs for, or a study
 conducted by an independent consultant recognized as

having expertise in environmental remediation has determined a need for, the clean-up of hazardous waste, hazardous substances, or underground storage tanks required by State or federal law, provided that the remediation costs constitute a material impediment to the development or redevelopment of the redevelopment project area.

8 (F) The total equalized assessed value of the 9 proposed redevelopment project area has declined for 3 10 of the last 5 calendar years prior to the year in which 11 the redevelopment project area is designated or is 12 increasing at an annual rate that is less than the 13 balance of the municipality for 3 of the last 5 14 calendar years for which information is available or is 15 increasing at an annual rate that is less than the 16 Consumer Price Index for All Urban Consumers published 17 by the United States Department of Labor or successor agency for 3 of the last 5 calendar years prior to the 18 19 year in which the redevelopment project area is 20 designated.

(3) If vacant, the sound growth of the redevelopment project area is impaired by one of the following factors that (i) is present, with that presence documented, to a meaningful extent so that a municipality may reasonably find that the factor is clearly present within the intent of the Act and (ii) is reasonably distributed throughout 1 the vacant part of the redevelopment project area to which 2 it pertains:

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

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

7 (C) The area, prior to its designation, is subject to (i) chronic flooding that adversely impacts on real 8 9 property in the area as certified by a registered 10 professional engineer or appropriate regulatory agency 11 or (ii) surface water that discharges from all or a 12 part of the area and contributes to flooding within the 13 same watershed, but only if the redevelopment project 14 provides for facilities or improvements to contribute 15 to the alleviation of all or part of the flooding.

16 (D) The area consists of an unused or illegal 17 disposal site containing earth, stone, building 18 debris, or similar materials that were removed from 19 construction, demolition, excavation, or dredge sites.

(E) Prior to November 1, 1999, the area is not less than 50 nor more than 100 acres and 75% of which is vacant (notwithstanding that the area has been used for commercial agricultural purposes within 5 years prior to the designation of the redevelopment project area), and the area meets at least one of the factors itemized in paragraph (1) of this subsection, the area has been

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designated as a town or village center by ordinance or comprehensive plan adopted prior to January 1, 1982, and the area has not been developed for that designated purpose.

5 (F) The area qualified as a blighted improved area 6 immediately prior to becoming vacant, unless there has 7 been substantial private investment in the immediately 8 surrounding area.

9 (b) For any redevelopment project area that has been 10 designated pursuant to this Section by an ordinance adopted 11 prior to November 1, 1999 (the effective date of Public Act 12 91-478), "conservation area" shall have the meaning set forth 13 in this Section prior to that date.

On and after November 1, 1999, "conservation area" means 14 15 any improved area within the boundaries of a redevelopment 16 project area located within the territorial limits of the 17 municipality in which 50% or more of the structures in the area have an age of 35 years or more. Such an area is not yet a 18 blighted area but because of a combination of 3 or more of the 19 20 following factors is detrimental to the public safety, health, 21 morals or welfare and such an area may become a blighted area:

(1) Dilapidation. An advanced state of disrepair or
neglect of necessary repairs to the primary structural
components of buildings or improvements in such a
combination that a documented building condition analysis
determines that major repair is required or the defects are

so serious and so extensive that the buildings must be
removed.

3 (2) Obsolescence. The condition or process of falling
4 into disuse. Structures have become ill-suited for the
5 original use.

6 (3) Deterioration. With respect to buildings, defects 7 including, but not limited to, major defects in the 8 secondary building components such as doors, windows, 9 porches, gutters and downspouts, and fascia. With respect 10 to surface improvements, that the condition of roadways, 11 alleys, curbs, gutters, sidewalks, off-street parking, and 12 surface storage areas evidence deterioration, including, but not limited to, surface cracking, crumbling, potholes, 13 14 depressions, loose paving material, and weeds protruding 15 through paved surfaces.

16 (4) Presence of structures below minimum code 17 standards. All structures that do not meet the standards of 18 zoning, subdivision, building, fire, and other 19 governmental codes applicable to property, but not 20 including housing and property maintenance codes.

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

25 (6) Excessive vacancies. The presence of buildings26 that are unoccupied or under-utilized and that represent an

1 2 adverse influence on the area because of the frequency, extent, or duration of the vacancies.

3 (7) Lack of ventilation, light, or sanitary facilities. The absence of adequate ventilation for light 4 5 or air circulation in spaces or rooms without windows, or that require the removal of dust, odor, gas, smoke, or 6 7 other noxious airborne materials. Inadequate natural light 8 ventilation means the absence or and inadequacy of 9 skylights or windows for interior spaces or rooms and 10 improper window sizes and amounts by room area to window 11 area ratios. Inadequate sanitary facilities refers to the 12 absence or inadequacy of garbage storage and enclosure, facilities, hot 13 bathroom water and kitchens, and 14 structural inadequacies preventing ingress and egress to 15 and from all rooms and units within a building.

Inadequate utilities. Underground and overhead 16 (8) 17 utilities such as storm sewers and storm drainage, sanitary 18 sewers, water lines, and gas, telephone, and electrical 19 services that are shown to be inadequate. Inadequate 20 utilities are those that are: (i) of insufficient capacity 21 to serve the uses in the redevelopment project area, (ii) 22 deteriorated, antiquated, obsolete, or in disrepair, or 23 (iii) lacking within the redevelopment project area.

(9) Excessive land coverage and overcrowding of
 structures and community facilities. The over-intensive
 use of property and the crowding of buildings and accessory

facilities onto a site. Examples of problem conditions 1 2 warranting the designation of an area as one exhibiting 3 excessive land coverage are: the presence of buildings either improperly situated on parcels or located on parcels 4 5 of inadequate size and shape in relation to present-day standards of development for health and safety and the 6 7 presence of multiple buildings on a single parcel. For 8 there to be a finding of excessive land coverage, these 9 parcels must exhibit one or more of the following 10 conditions: insufficient provision for light and air 11 within or around buildings, increased threat of spread of 12 fire due to the close proximity of buildings, lack of adequate or proper access to a public right-of-way, lack of 13 14 reasonably required off-street parking, or inadequate 15 provision for loading and service.

16 (10) Deleterious land use or layout. The existence of 17 incompatible land-use relationships, buildings occupied by 18 inappropriate mixed-uses, or uses considered to be 19 noxious, offensive, or unsuitable for the surrounding 20 area.

21 (11)Lack of community planning. The proposed 22 redevelopment project area was developed prior to or 23 without the benefit or quidance of a community plan. This 24 means that the development occurred prior to the adoption 25 by the municipality of a comprehensive or other community 26 plan or that the plan was not followed at the time of the

area's development. This factor must be documented by 1 2 evidence of adverse or incompatible land-use 3 relationships, inadequate street layout, improper subdivision, parcels of inadequate shape and size to meet 4 5 contemporary development standards, or other evidence demonstrating an absence of effective community planning. 6

7 The area has incurred Illinois Environmental (12)8 Protection Agency United States Environmental or 9 Protection Agency remediation costs for, or a study 10 conducted by an independent consultant recognized as 11 having expertise in environmental remediation has 12 determined a need for, the clean-up of hazardous waste, 13 hazardous substances, or underground storage tanks 14 required by State or federal law, provided that the 15 remediation costs constitute a material impediment to the 16 development or redevelopment of the redevelopment project 17 area.

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

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calendar years for which information is available.

2 (c) "Industrial park" means an area in a blighted or 3 conservation area suitable for use by any manufacturing, industrial, research or transportation enterprise, 4 of 5 facilities to include but not be limited to factories, mills, assembly plants, 6 processing plants, packing plants, 7 plants, industrial distribution fabricating centers, 8 warehouses, repair overhaul or service facilities, freight 9 terminals, research facilities, test facilities or railroad 10 facilities.

"Industrial park conservation area" means an area 11 (d) 12 within the boundaries of a redevelopment project area located within the territorial limits of a municipality that is a labor 13 surplus municipality or within 1 1/2 miles of the territorial 14 15 limits of a municipality that is a labor surplus municipality 16 if the area is annexed to the municipality; which area is zoned 17 as industrial no later than at the time the municipality by ordinance designates the redevelopment project area, and which 18 area includes both vacant land suitable for use as an 19 20 industrial park and a blighted area or conservation area contiguous to such vacant land. 21

(e) "Labor surplus municipality" means a municipality in which, at any time during the 6 months before the municipality by ordinance designates an industrial park conservation area, the unemployment rate was over 6% and was also 100% or more of the national average unemployment rate for that same time as

published in the United States Department of Labor Bureau of 1 2 Labor Statistics publication entitled "The Employment Situation" or its successor publication. For the purpose of 3 this subsection, if unemployment rate statistics for the 4 5 municipality are not available, the unemployment rate in the municipality shall be deemed to be the same as the unemployment 6 7 rate in the principal county in which the municipality is 8 located.

9 (f) "Municipality" shall mean a city, village, 10 incorporated town, or a township that is located in the 11 unincorporated portion of a county with 3 million or more 12 inhabitants, if the county adopted an ordinance that approved 13 the township's redevelopment plan.

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

(g-1) "Revised Initial Sales Tax Amounts" means the amount of taxes paid under the Retailers' Occupation Tax Act, Use Tax Act, Service Use Tax Act, the Service Occupation Tax Act, the Municipal Retailers' Occupation Tax Act, and the Municipal Service Occupation Tax Act by retailers and servicemen on transactions at places located within the State Sales Tax

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Boundary revised pursuant to Section 11-74.4-8a(9) of this Act.

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

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

thereafter, the applicable period shall be the 12 months beginning July 1 and ending June 30 to determine the tax amounts received which shall have deducted therefrom the certified Initial Sales Tax Amounts, the Adjusted Initial Sales Tax Amounts or the Revised Initial Sales Tax Amounts, as the case may be.

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

distribution to any other municipality and regardless of 1 2 whether or not those other municipalities will receive 100% of their Net State Sales Tax Increment. For Fiscal Year 1999, and 3 every year thereafter until the year 2007, for any municipality 4 5 that has not entered into a contract or has not issued bonds prior to June 1, 1988 to finance redevelopment project costs 6 7 within a State Sales Tax Boundary, the Net State Sales Tax 8 Increment shall be calculated as follows: By multiplying the 9 Net State Sales Tax Increment by 90% in the State Fiscal Year 10 1999; 80% in the State Fiscal Year 2000; 70% in the State 11 Fiscal Year 2001; 60% in the State Fiscal Year 2002; 50% in the 12 State Fiscal Year 2003; 40% in the State Fiscal Year 2004; 30% in the State Fiscal Year 2005; 20% in the State Fiscal Year 13 2006; and 10% in the State Fiscal Year 2007. No payment shall 14 15 be made for State Fiscal Year 2008 and thereafter.

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

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

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

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

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

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

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

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

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(n) "Redevelopment plan" means the comprehensive program

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

20 (A) an itemized list of estimated redevelopment
 21 project costs;

(B) evidence indicating that the redevelopment project
area on the whole has not been subject to growth and
development through investment by private enterprise;

(C) an assessment of any financial impact of the
 redevelopment project area on or any increased demand for

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services from any taxing district affected by the plan and any program to address such financial impact or increased demand;

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(D) the sources of funds to pay costs;

5 (E) the nature and term of the obligations to be 6 issued;

7 (F) the most recent equalized assessed valuation of the
8 redevelopment project area;

9 (G) an estimate as to the equalized assessed valuation 10 after redevelopment and the general land uses to apply in 11 the redevelopment project area;

12 (H) a commitment to fair employment practices and an13 affirmative action plan;

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

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

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

6 (1) The municipality finds that the redevelopment 7 project area on the whole has not been subject to growth 8 and development through investment by private enterprise 9 and would not reasonably be anticipated to be developed 10 without the adoption of the redevelopment plan.

11 (2) The municipality finds that the redevelopment plan 12 and project conform to the comprehensive plan for the development of the municipality as a whole, or, 13 for 14 municipalities with a population of 100,000 or more, 15 regardless of when the redevelopment plan and project was 16 adopted, the redevelopment plan and project either: (i) 17 conforms to strategic economic development the or redevelopment plan issued by the designated planning 18 authority of the municipality, or (ii) includes land uses 19 20 that have been approved by the planning commission of the 21 municipality.

(3) The redevelopment plan establishes the estimated
dates of completion of the redevelopment project and
retirement of obligations issued to finance redevelopment
project costs. Those dates: shall not be later than
December 31 of the year in which the payment to the

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municipal treasurer as provided in subsection (b) of 1 2 Section 11-74.4-8 of this Act is to be made with respect to 3 ad valorem taxes levied in the twenty-third calendar year after the year in which the ordinance approving the 4 5 redevelopment project area is adopted if the ordinance was adopted on or after January 15, 1981; shall not be later 6 7 than December 31 of the year in which the payment to the 8 municipal treasurer as provided in subsection (b) of 9 Section 11-74.4-8 of this Act is to be made with respect to 10 ad valorem taxes levied in the thirty-third calendar year 11 after the year in which the ordinance approving the 12 redevelopment project area if the ordinance was adopted on May 20, 1985 by the Village of Wheeling; and shall not be 13 14 later than December 31 of the year in which the payment to 15 the municipal treasurer as provided in subsection (b) of 16 Section 11-74.4-8 of this Act is to be made with respect to 17 ad valorem taxes levied in the thirty-fifth calendar year 18 after the year in which the ordinance approving the 19 redevelopment project area is adopted:

20 (A) if the ordinance was adopted before January 15,
21 1981, or

(B) if the ordinance was adopted in December 1983, April 1984, July 1985, or December 1989, or

(C) if the ordinance was adopted in December 1987
and the redevelopment project is located within one
mile of Midway Airport, or

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(D) if the ordinance was adopted before January 1,
 1987 by a municipality in Mason County, or

(E) if the municipality is subject to the Local Government Financial Planning and Supervision Act or the Financially Distressed City Law, or

(F) if the ordinance was adopted in December 1984 by the Village of Rosemont, or

8 (G) if the ordinance was adopted on December 31, 9 1986 by a municipality located in Clinton County for 10 which at least \$250,000 of tax increment bonds were 11 authorized on June 17, 1997, or if the ordinance was 12 adopted on December 31, 1986 by a municipality with a 13 population in 1990 of less than 3,600 that is located in a county with a population in 1990 of less than 14 15 34,000 and for which at least \$250,000 of tax increment 16 bonds were authorized on June 17, 1997, or

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

20 (I) if the ordinance was adopted on November 12,
21 1991 by the Village of Sauget, or

(J) if the ordinance was adopted on February 11,
1985 by the City of Rock Island, or

24 (K) if the ordinance was adopted before December
25 18, 1986 by the City of Moline, or

(L) if the ordinance was adopted in September 1988

1	by Sauk Village, or
2	(M) if the ordinance was adopted in October 1993 by
3	Sauk Village, or
4	(N) if the ordinance was adopted on December 29,
5	1986 by the City of Galva, or
6	(O) if the ordinance was adopted in March 1991 by
7	the City of Centreville, or
8	(P) if the ordinance was adopted on January 23,
9	1991 by the City of East St. Louis, or
10	(Q) if the ordinance was adopted on December 22,
11	1986 by the City of Aledo, or
12	(R) if the ordinance was adopted on February 5,
13	1990 by the City of Clinton, or
14	(S) if the ordinance was adopted on September 6,
15	1994 by the City of Freeport, or
16	(T) if the ordinance was adopted on December 22,
17	1986 by the City of Tuscola, or
18	(U) if the ordinance was adopted on December 23,
19	1986 by the City of Sparta, or
20	(V) if the ordinance was adopted on December 23,
21	1986 by the City of Beardstown, or
22	(W) if the ordinance was adopted on April 27, 1981,
23	October 21, 1985, or December 30, 1986 by the City of
24	Belleville, or
25	(X) if the ordinance was adopted on December 29,
26	1986 by the City of Collinsville, or

(Y) if the ordinance was adopted on September 14, 1 2 1994 by the City of Alton, or 3 (Z) if the ordinance was adopted on November 11, 1996 by the City of Lexington, or 4 5 (AA) if the ordinance was adopted on November 5, 1984 by the City of LeRoy, or 6 7 (BB) if the ordinance was adopted on April 3, 1991 8 or June 3, 1992 by the City of Markham, or 9 (CC) if the ordinance was adopted on November 11, 10 1986 by the City of Pekin, or 11 (DD) if the ordinance was adopted on December 15, 12 1981 by the City of Champaign, or 13 (EE) if the ordinance was adopted on December 15, 1986 by the City of Urbana, or 14 15 (FF) if the ordinance was adopted on December 15, 16 1986 by the Village of Heyworth, or 17 (GG) if the ordinance was adopted on February 24, 1992 by the Village of Heyworth, or 18 19 (HH) if the ordinance was adopted on March 16, 1995 20 by the Village of Heyworth, or (II) if the ordinance was adopted on December 23, 21 22 1986 by the Town of Cicero, or 23 (JJ) if the ordinance was adopted on December 30, 1986 by the City of Effingham, or 24 25 (KK) if the ordinance was adopted on May 9, 1991 by 26 the Village of Tilton, or

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1	(LL) if the ordinance was adopted on October 20,
2	1986 by the City of Elmhurst, or
3	(MM) if the ordinance was adopted on January 19,
4	1988 by the City of Waukegan, or
5	(NN) if the ordinance was adopted on September 21,
6	1998 by the City of Waukegan, or
7	(00) if the ordinance was adopted on December 31,
8	1986 by the City of Sullivan, or
9	(PP) if the ordinance was adopted on December 23,
10	1991 by the City of Sullivan, or
11	(QQ) if the ordinance was adopted on December 31,
12	1986 by the City of Oglesby, or
13	(RR) if the ordinance was adopted on July 28, 1987
14	by the City of Marion, or
15	(SS) if the ordinance was adopted on April 23, 1990
16	by the City of Marion, or
17	(TT) if the ordinance was adopted on August 20,
18	1985 by the Village of Mount Prospect, or
19	(UU) if the ordinance was adopted on February 2,
20	1998 by the Village of Woodhull, or
21	(VV) if the ordinance was adopted on April 20, 1993
22	by the Village of Princeville, or-
23	(WW) (VV) if the ordinance was adopted on July 1,
24	1986 by the City of Granite City, or-
25	(XX) (RR) if the ordinance was adopted on February
26	2, 1989 by the Village of Lombard <u>, or</u>

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1 (YY) (VV) if the ordinance was adopted on December 2 29, 1986 by the Village of Gardner, or 3 (ZZ) (VV) if the ordinance was adopted on July 14, 1999 by the Village of Paw Paw, or-4 5 (AAA) (VV) if the ordinance was adopted on November 6 17, 1986 by the Village of Franklin Park, or-7 (BBB) (VV) if the ordinance was adopted on November 8 20, 1989 by the Village of South Holland. 9 However, for redevelopment project areas for which 10 bonds were issued before July 29, 1991, or for which 11 contracts were entered into before June 1, 1988, in 12 connection with a redevelopment project in the area within the State Sales Tax Boundary, the estimated dates of 13 14 completion of the redevelopment project and retirement of 15 obligations to finance redevelopment project costs may be 16 extended by municipal ordinance to December 31, 2013. The 17 termination procedures of subsection (b) of Section 11-74.4-8 are not required for these redevelopment project 18 19 areas in 2009 but are required in 2013. The extension 20 allowed by this amendatory Act of 1993 shall not apply to 21 real property tax increment allocation financing under 22 Section 11-74.4-8.

A municipality may by municipal ordinance amend an existing redevelopment plan to conform to this paragraph (3) as amended by Public Act 91-478, which municipal ordinance may be adopted without further hearing or notice

1 and without complying with the procedures provided in this 2 Act pertaining to an amendment to or the initial approval 3 of a redevelopment plan and project and designation of a 4 redevelopment project area.

5 Those dates, for purposes of real property tax 6 increment allocation financing pursuant to Section 7 11-74.4-8 only, shall be not more than 35 years for 8 redevelopment project areas that were adopted on or after 9 December 16, 1986 and for which at least \$8 million worth 10 of municipal bonds were authorized on or after December 19, 11 1989 but before January 1, 1990; provided that the 12 municipality elects to extend the life of the redevelopment project area to 35 years by the adoption of an ordinance 13 14 after at least 14 but not more than 30 days' written notice 15 to the taxing bodies, that would otherwise constitute the 16 joint review board for the redevelopment project area, 17 before the adoption of the ordinance.

18 Those dates, for purposes of real property tax 19 increment allocation financing pursuant Section to 20 11-74.4-8 only, shall be not more than 35 years for redevelopment project areas that were established on or 21 22 after December 1, 1981 but before January 1, 1982 and for 23 which at least \$1,500,000 worth of tax increment revenue 24 bonds were authorized on or after September 30, 1990 but 25 before July 1, 1991; provided that the municipality elects 26 to extend the life of the redevelopment project area to 35

years by the adoption of an ordinance after at least 14 but not more than 30 days' written notice to the taxing bodies, that would otherwise constitute the joint review board for the redevelopment project area, before the adoption of the ordinance.

6 (3.5)The municipality finds, in the case of an 7 park conservation area, also that industrial the 8 municipality is a labor surplus municipality and that the 9 implementation of the redevelopment plan will reduce 10 unemployment, create new jobs and by the provision of new 11 facilities enhance the tax base of the taxing districts 12 that extend into the redevelopment project area.

13 (4) If any incremental revenues are being utilized 14 under Section 8(a)(1) or 8(a)(2) of this Act in 15 redevelopment project areas approved by ordinance after 16 January 1, 1986, the municipality finds: (a) that the 17 redevelopment project area would not reasonably be developed without the use of such incremental revenues, and 18 (b) that such incremental revenues will be exclusively 19 20 utilized for the development of the redevelopment project 21 area.

22 (4.1) Costs of and associated with transit oriented 23 developments.

(5) If the redevelopment plan will not result in
 displacement of residents from 10 or more inhabited
 residential units, and the municipality certifies in the

1 plan that such displacement will not result from the plan, 2 a housing impact study need not be performed. If, however, 3 the redevelopment plan would result in the displacement of residents from 10 or more inhabited residential units, or 4 if the redevelopment project area contains 75 or more 5 6 inhabited residential units and no certification is made, 7 then the municipality shall prepare, as part of the 8 separate feasibility report required by subsection (a) of 9 Section 11-74.4-5, a housing impact study.

10 Part I of the housing impact study shall include (i) 11 data as to whether the residential units are single family 12 or multi-family units, (ii) the number and type of rooms within the units, if that information is available, (iii) 13 14 whether the units are inhabited or uninhabited, as 15 determined not less than 45 days before the date that the 16 ordinance or resolution required by subsection (a) of Section 11-74.4-5 is passed, and (iv) data as to the racial 17 and ethnic composition of the residents in the inhabited 18 19 residential units. The data requirement as to the racial 20 and ethnic composition of the residents in the inhabited 21 residential units shall be deemed to be fully satisfied by 22 data from the most recent federal census.

Part II of the housing impact study shall identify the inhabited residential units in the proposed redevelopment project area that are to be or may be removed. If inhabited residential units are to be removed, then the housing

impact study shall identify (i) the number and location of 1 2 those units that will or may be removed, (ii) the 3 municipality's plans for relocation assistance for those residents in the proposed redevelopment project area whose 4 5 residences are to be removed, (iii) the availability of replacement housing for those residents whose residences 6 7 are to be removed, and shall identify the type, location, 8 and cost of the housing, and (iv) the type and extent of 9 relocation assistance to be provided.

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

(7) On and after November 1, 1999, no redevelopment 13 14 plan shall be adopted, nor an existing plan amended, nor 15 shall residential housing that is occupied by households of 16 low-income and very low-income persons in currently 17 existing redevelopment project areas be removed after November 1, 1999 unless the redevelopment plan provides, 18 19 with respect to inhabited housing units that are to be 20 removed for households of low-income and very low-income 21 persons, affordable housing and relocation assistance not 22 less than that which would be provided under the federal Assistance 23 Uniform Relocation and Real Property Acquisition Policies Act of 1970 and the regulations under 24 25 that Act, including the eligibility criteria. Affordable 26 housing may be either existing or newly constructed

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housing. For purposes of this paragraph (7), "low-income households", "very low-income households", and "affordable housing" have the meanings set forth in the Illinois Affordable Housing Act. The municipality shall make a good faith effort to ensure that this affordable housing is located in or near the redevelopment project area within the municipality.

8 (8) On and after November 1, 1999, if, after the 9 adoption of the redevelopment plan for the redevelopment 10 project area, any municipality desires to amend its 11 redevelopment plan to remove more inhabited residential 12 units than specified in its original redevelopment plan, 13 that change shall be made in accordance with the procedures 14 in subsection (c) of Section 11-74.4-5.

15 (9) For redevelopment project areas designated prior 16 to November 1, 1999, the redevelopment plan may be amended 17 without further joint review board meeting or hearing, provided that the municipality shall give notice of any 18 19 such changes by mail to each affected taxing district and 20 registrant on the interested party registry, to authorize 21 the municipality to expend tax increment revenues for 22 redevelopment project costs defined by paragraphs (5) and 23 (7.5), subparagraphs (E) and (F) of paragraph (11), and paragraph (11.5) of subsection (q) of Section 11-74.4-3, so 24 25 long as the changes do not increase the total estimated 26 redevelopment project costs set out in the redevelopment

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1 2 plan by more than 5% after adjustment for inflation from the date the plan was adopted.

(o) "Redevelopment project" means any public and private 3 development project in furtherance of the objectives of a 4 5 redevelopment plan. On and after November 1, 1999 (the effective date of Public Act 91-478), no redevelopment plan may 6 7 be approved or amended that includes the development of vacant 8 land (i) with a golf course and related clubhouse and other 9 facilities or (ii) designated by federal, State, county, or 10 municipal government as public land for outdoor recreational 11 activities or for nature preserves and used for that purpose 12 within 5 years prior to the adoption of the redevelopment plan. For the purpose of this subsection, "recreational activities" 13 14 is limited to mean camping and hunting.

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

(q) "Redevelopment project costs" mean and include the sum total of all reasonable or necessary costs incurred or estimated to be incurred, and any such costs incidental to a redevelopment plan and a redevelopment project. Such costs include, without limitation, the following:

(1) Costs of studies, surveys, development of plans, 1 2 and specifications, implementation and administration of 3 the redevelopment plan including but not limited to staff professional service costs for architectural, 4 and engineering, legal, financial, planning or other services, 5 provided however that no charges for professional services 6 7 may be based on a percentage of the tax increment 8 collected; except that on and after November 1, 1999 (the 9 effective date of Public Act 91-478), no contracts for 10 professional services, excluding architectural and 11 engineering services, may be entered into if the terms of 12 the contract extend beyond a period of 3 years. In addition, "redevelopment project costs" shall not include 13 lobbying 14 expenses. After consultation with the 15 municipality, each tax increment consultant or advisor to a 16 municipality that plans to designate or has designated a 17 redevelopment project area shall inform the municipality in writing of any contracts that the consultant or advisor 18 has entered into with entities or individuals that have 19 received, or are receiving, payments financed by tax 20 21 increment revenues produced by the redevelopment project 22 area with respect to which the consultant or advisor has 23 performed, or will be performing, service for the 24 municipality. This requirement shall be satisfied by the 25 consultant or advisor before the commencement of services 26 for the municipality and thereafter whenever any other

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1 2 contracts with those individuals or entities are executed by the consultant or advisor;

3 (1.5) After July 1, 1999, annual administrative costs 4 shall not include general overhead or administrative costs 5 of the municipality that would still have been incurred by 6 the municipality if the municipality had not designated a 7 redevelopment project area or approved a redevelopment 8 plan;

9 (1.6) The cost of marketing sites within the 10 redevelopment project area to prospective businesses, 11 developers, and investors;

12 (2) Property assembly costs, including but not limited acquisition of land and other property, real or 13 to 14 personal, or rights or interests therein, demolition of 15 buildings, site preparation, site improvements that serve 16 as an engineered barrier addressing ground level or below 17 ground environmental contamination, including, but not limited to parking lots and other concrete or asphalt 18 19 barriers, and the clearing and grading of land;

(3) Costs of rehabilitation, reconstruction or repair or remodeling of existing public or private buildings, fixtures, and leasehold improvements; and the cost of replacing an existing public building if pursuant to the implementation of a redevelopment project the existing public building is to be demolished to use the site for private investment or devoted to a different use requiring

1 private investment;

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

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

(6) Financing costs, including but not limited to all
 necessary and incidental expenses related to the issuance

of obligations and which may include payment of interest on any obligations issued hereunder including interest accruing during the estimated period of construction of any redevelopment project for which such obligations are issued and for not exceeding 36 months thereafter and including reasonable reserves related thereto;

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

13 (7.5) For redevelopment project areas designated (or 14 redevelopment project areas amended to add or increase the 15 number of tax-increment-financing assisted housing units) 16 on or after November 1, 1999, an elementary, secondary, or 17 unit school district's increased costs attributable to assisted housing units located within the redevelopment 18 19 project area for which the developer or redeveloper 20 receives financial assistance through an agreement with 21 the municipality or because the municipality incurs the 22 cost of necessary infrastructure improvements within the 23 boundaries of the assisted housing sites necessary for the 24 completion of that housing as authorized by this Act, and 25 which costs shall be paid by the municipality from the 26 Special Tax Allocation Fund when the tax increment revenue

1 2 is received as a result of the assisted housing units and shall be calculated annually as follows:

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

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

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

7 (iii) for secondary school districts with a 8 district average 1995-96 Per Capita Tuition Charge 9 of less than \$5,900, no more than 8% of the total 10 amount of property tax increment revenue produced 11 by those housing units that have received tax 12 increment finance assistance under this Act.

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

since the designation of the redevelopment project area by the most recently available per capita tuition cost as defined in Section 10-20.12a of the School Code less any increase in general state aid as defined in Section 18-8.05 of the School Code attributable to these added new students subject to the following annual limitations:

8 (i) for unit school districts, no more than 40% 9 of the total amount of property tax increment 10 revenue produced by those housing units that have 11 received tax increment finance assistance under 12 this Act;

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

18 (iii) for secondary school districts, no more 19 than 13% of the total amount of property tax 20 increment revenue produced by those housing units 21 that have received tax increment finance 22 assistance under this Act.

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

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

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

10 (iii) the amount reimbursed may not affect 11 amounts otherwise obligated by the terms of any 12 bonds, notes, or other funding instruments, or the 13 terms of any redevelopment agreement.

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

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waives the right to directly or indirectly set aside, modify, or contest in any manner the establishment of the redevelopment project area or projects;

(7.7) For redevelopment project areas designated (or 4 5 redevelopment project areas amended to add or increase the 6 number of tax-increment-financing assisted housing units) 7 on or after January 1, 2005 (the effective date of Public 8 Act 93-961), a public library district's increased costs 9 attributable to assisted housing units located within the 10 redevelopment project area for which the developer or 11 redeveloper receives financial assistance through an 12 agreement with the municipality or because the municipality incurs the cost of necessary infrastructure 13 14 improvements within the boundaries of the assisted housing 15 sites necessary for the completion of that housing as 16 authorized by this Act shall be paid to the library 17 district by the municipality from the Special Tax Allocation Fund when the tax increment revenue is received 18 19 as a result of the assisted housing units. This paragraph 20 (7.7) applies only if (i) the library district is located 21 in a county that is subject to the Property Tax Extension 22 Limitation Law or (ii) the library district is not located 23 in a county that is subject to the Property Tax Extension 24 Limitation Law but the district is prohibited by any other 25 law from increasing its tax levy rate without a prior voter 26 referendum.

The amount paid to a library district under this 1 2 paragraph (7.7) shall be calculated by multiplying (i) the 3 net increase in the number of persons eligible to obtain a library card in that district who reside in housing units 4 within the redevelopment project area that have received 5 6 financial assistance through an agreement with the 7 municipality or because the municipality incurs the cost of 8 infrastructure improvements necessary within the 9 boundaries of the housing sites necessary for the 10 completion of that housing as authorized by this Act since 11 the designation of the redevelopment project area by (ii) 12 the per-patron cost of providing library services so long as it does not exceed \$120. The per-patron cost shall be 13 14 the Total Operating Expenditures Per Capita as stated in Library Statistics 15 the most recent Illinois Public 16 produced by the Library Research Center at the University 17 of Illinois. The municipality may deduct from the amount that it must pay to a library district under this paragraph 18 19 any amount that it has voluntarily paid to the library 20 district from the tax increment revenue. The amount paid to 21 a library district under this paragraph (7.7) shall be no 22 more than 2% of the amount produced by the assisted housing 23 units and deposited into the Special Tax Allocation Fund.

A library district is not eligible for any payment under this paragraph (7.7) unless the library district has experienced an increase in the number of patrons from the

1 municipality that created the tax-increment-financing 2 district since the designation of the redevelopment 3 project area.

Any library district seeking payment under this 4 5 paragraph (7.7) shall, after July 1 and before September 30 of each year, provide the municipality with convincing 6 evidence to support its claim for reimbursement before the 7 8 municipality shall be required to approve or make the 9 payment to the library district. If the library district 10 fails to provide the information during this period in any 11 year, it shall forfeit any claim to reimbursement for that 12 year. Library districts may adopt a resolution waiving the 13 right to all or a portion of the reimbursement otherwise 14 required by this paragraph (7.7). By acceptance of such 15 reimbursement, the library district shall forfeit any 16 right to directly or indirectly set aside, modify, or 17 contest in any manner whatsoever the establishment of the 18 redevelopment project area or projects;

19 (8) Relocation costs to the extent that a municipality 20 determines that relocation costs shall be paid or is 21 required to make payment of relocation costs by federal or 22 State law or in order to satisfy subparagraph (7) of 23 subsection (n);

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(9) Payment in lieu of taxes;

(10) Costs of job training, retraining, advanced
 vocational education or career education, including but

not limited to courses in occupational, semi-technical or 1 2 technical fields leading directly to employment, incurred 3 by one or more taxing districts, provided that such costs (i) are related to the establishment and maintenance of 4 5 additional job training, advanced vocational education or 6 career education programs for persons employed or to be 7 employed by employers located in a redevelopment project 8 area; and (ii) when incurred by a taxing district or taxing 9 districts other than the municipality, are set forth in a 10 written agreement by or among the municipality and the 11 taxing district or taxing districts, which agreement 12 describes the program to be undertaken, including but not 13 limited to the number of employees to be trained, a 14 description of the training and services to be provided, 15 the number and type of positions available or to be 16 available, itemized costs of the program and sources of 17 funds to pay for the same, and the term of the agreement. Such costs include, specifically, the payment by community 18 19 college districts of costs pursuant to Sections 3-37, 3-38, 20 3-40 and 3-40.1 of the Public Community College Act and by 21 school districts of costs pursuant to Sections 10-22.20a 22 and 10-23.3a of The School Code;

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

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(A) such costs are to be paid directly from the

special tax allocation fund established pursuant to this Act;

3 (B) such payments in any one year may not exceed 4 30% of the annual interest costs incurred by the 5 redeveloper with regard to the redevelopment project 6 during that year;

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

12 (D) the total of such interest payments paid 13 pursuant to this Act may not exceed 30% of the total 14 (i) cost paid or incurred by the redeveloper for the 15 redevelopment project plus (ii) redevelopment project 16 costs excluding any property assembly costs and any 17 relocation costs incurred by a municipality pursuant 18 to this Act; and

19 (E) the cost limits set forth in subparagraphs (B) 20 and (D) of paragraph (11) shall be modified for the 21 financing of rehabilitated or new housing units for 22 low-income households and very low-income households, 23 as defined in Section 3 of the Illinois Affordable 24 Housing Act. The percentage of 75% shall be substituted 25 for 30% in subparagraphs (B) and (D) of paragraph (11). 26 (F) Instead of the eligible costs provided by

(D) of paragraph (11), 1 subparagraphs (B) and as 2 modified by this subparagraph, and notwithstanding any 3 other provisions of this Act to the contrary, the municipality may pay from tax increment revenues up to 4 5 50% of the cost of construction of new housing units to 6 be occupied by low-income households and verv low-income households as defined in Section 3 of the 7 8 Illinois Affordable Housing Act. The cost of 9 construction of those units may be derived from the 10 proceeds of bonds issued by the municipality under this 11 Act or other constitutional or statutory authority or 12 from other sources of municipal revenue that may be 13 reimbursed from tax increment revenues or the proceeds 14 of bonds issued to finance the construction of that 15 housing.

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

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

1 is later.

2 (11.5) If the redevelopment project area is located 3 within a municipality with a population of more than 100,000, the cost of day care services for children of 4 5 employees from low-income families working for businesses located within the redevelopment project area and all or a 6 7 portion of the cost of operation of day care centers 8 established by redevelopment project area businesses to 9 serve employees from low-income families working in 10 businesses located in the redevelopment project area. For 11 the purposes of this paragraph, "low-income families" 12 means families whose annual income does not exceed 80% of the municipal, county, or regional median income, adjusted 13 14 for family size, as the annual income and municipal, 15 county, or regional median income are determined from time 16 to time by the United States Department of Housing and 17 Urban Development.

(12) Unless explicitly stated herein the cost of
 construction of new privately-owned buildings shall not be
 an eligible redevelopment project cost.

(13) After November 1, 1999 (the effective date of 21 22 Public Act 91-478), none of the redevelopment project costs 23 enumerated in this subsection shall be eligible 24 redevelopment project costs if those costs would provide 25 direct financial support to a retail entity initiating 26 operations in the redevelopment project area while

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

15 If a special service area has been established pursuant to 16 the Special Service Area Tax Act or Special Service Area Tax 17 Law, then any tax increment revenues derived from the tax 18 imposed pursuant to the Special Service Area Tax Act or Special 19 Service Area Tax Law may be used within the redevelopment 20 project area for the purposes permitted by that Act or Law as 21 well as the purposes permitted by this Act.

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

(s) "State Sales Tax Increment" means an amount equal to 3 the increase in the aggregate amount of taxes paid by retailers 4 5 and servicemen, other than retailers and servicemen subject to 6 the Public Utilities Act, on transactions at places of business 7 located within a State Sales Tax Boundary pursuant to the 8 Retailers' Occupation Tax Act, the Use Tax Act, the Service Use 9 Tax Act, and the Service Occupation Tax Act, except such 10 portion of such increase that is paid into the State and Local 11 Sales Tax Reform Fund, the Local Government Distributive Fund, 12 the Local Government Tax Fund and the County and Mass Transit District Fund, for as long as State participation exists, over 13 14 and above the Initial Sales Tax Amounts, Adjusted Initial Sales 15 Tax Amounts or the Revised Initial Sales Tax Amounts for such 16 taxes as certified by the Department of Revenue and paid under 17 those Acts by retailers and servicemen on transactions at places of business located within the State Sales Tax Boundary 18 19 during the base year which shall be the calendar year 20 immediately prior to the year in which the municipality adopted tax increment allocation financing, less 3.0% of such amounts 21 22 generated under the Retailers' Occupation Tax Act, Use Tax Act 23 and Service Use Tax Act and the Service Occupation Tax Act, 24 which sum shall be appropriated to the Department of Revenue to 25 cover its costs of administering and enforcing this Section. 26 For purposes of computing the aggregate amount of such taxes

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for base years occurring prior to 1985, the Department of 1 2 Revenue shall compute the Initial Sales Tax Amount for such 3 taxes and deduct therefrom an amount equal to 4% of the aggregate amount of taxes per year for each year the base year 4 5 is prior to 1985, but not to exceed a total deduction of 12%. The amount so determined shall be known as the "Adjusted 6 7 Initial Sales Tax Amount". For purposes of determining the 8 State Sales Tax Increment the Department of Revenue shall for 9 each period subtract from the tax amounts received from 10 retailers and servicemen on transactions located in the State 11 Sales Tax Boundary, the certified Initial Sales Tax Amounts, 12 Adjusted Initial Sales Tax Amounts or Revised Initial Sales Tax 13 Amounts for the Retailers' Occupation Tax Act, the Use Tax Act, 14 the Service Use Tax Act and the Service Occupation Tax Act. For 15 the State Fiscal Year 1989 this calculation shall be made by 16 utilizing the calendar year 1987 to determine the tax amounts 17 received. For the State Fiscal Year 1990, this calculation shall be made by utilizing the period from January 1, 1988, 18 19 until September 30, 1988, to determine the tax amounts received 20 from retailers and servicemen, which shall have deducted therefrom nine-twelfths of the certified Initial Sales Tax 21 22 Amounts, Adjusted Initial Sales Tax Amounts or the Revised Initial Sales Tax Amounts as appropriate. For the State Fiscal 23 24 Year 1991, this calculation shall be made by utilizing the period from October 1, 1988, until June 30, 1989, to determine 25 26 the tax amounts received from retailers and servicemen, which

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

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

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

(v) As used in subsection (a) of Section 11-74.4-3 of this Act, "vacant land" means any parcel or combination of parcels of real property without industrial, commercial, and residential buildings which has not been used for commercial

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agricultural purposes within 5 years prior to the designation 1 2 of the redevelopment project area, unless the parcel is included in an industrial park conservation area or the parcel 3 has been subdivided; provided that if the parcel was part of a 4 5 larger tract that has been divided into 3 or more smaller tracts that were accepted for recording during the period from 6 7 1950 to 1990, then the parcel shall be deemed to have been 8 subdivided, and all proceedings and actions of the municipality 9 taken in that connection with respect to any previously 10 approved or designated redevelopment project area or amended 11 redevelopment project area are hereby validated and hereby 12 declared to be legally sufficient for all purposes of this Act. 13 For purposes of this Section and only for land subject to the 14 subdivision requirements of the Plat Act, land is subdivided 15 when the original plat of the proposed Redevelopment Project 16 Area or relevant portion thereof has been properly certified, 17 acknowledged, approved, and recorded or filed in accordance with the Plat Act and a preliminary plat, if any, for any 18 19 subsequent phases of the proposed Redevelopment Project Area or 20 relevant portion thereof has been properly approved and filed 21 in accordance with the applicable ordinance of the 22 municipality.

"Annual 23 (w) Total Increment" means the sum of each 24 municipality's annual Net Sales Tax Increment and each 25 municipality's annual Net Utility Tax Increment. The ratio of 26 the Annual Total Increment of each municipality to the Annual

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1 Total Increment for all municipalities, as most recently 2 calculated by the Department, shall determine the proportional 3 shares of the Illinois Tax Increment Fund to be distributed to 4 each municipality.

5 (x) "Transit oriented development" means a compact area of 6 development of not more than 250 acres, located within a one-half_mile radius of an existing or proposed rail or motor 7 8 bus station, or an inter-modal or multi-modal passenger 9 facility, that is part of a "public mass transportation system" 10 (as defined in the Local Mass Transit District Act (70 ILCS 11 3610/)) with significant or potentially significant bus or rail 12 passenger volume, and characterized, whether the area is 13 improved or vacant, by at least 2 of the following 3 factors 14 being present to a meaningful extent and reasonably distributed throughout the project area so that a municipality may 15 16 reasonably find, based upon a documented condition analysis, 17 that the factors are clearly present within the intent of the 18 Act:

19	(1) Inadequate utilities or transportation or parking
20	infrastructures. At grade, underground, or overhead
21	utilities such as storm sewers, storm drainage, sanitary
22	sewers, water lines, gas lines, telephone or electrical
23	services, or transportation or parking infrastructures
24	such as roadways, streets, alleys, sidewalks, signals,
25	signage, parking facilities, or bicycle facilities that
26	are shown to be inadequate for commercial and residential

1	development within the transit-oriented development area
2	that supports the existing or proposed mass transit
3	facility because those utilities or transportation or
4	parking infrastructures are:
5	(A) of insufficient capacity to serve the uses in
6	the redevelopment project area such that major
7	improvements are required;
8	(B) deteriorated, antiquated, obsolete, or in such
9	disrepair that major repair is required; or
10	(C) lacking within the redevelopment project area.
11	(2) Deleterious land use or layout. Deleterious land
12	use or layout as a result of the existence of incompatible
13	land-use relationships, buildings occupied by
14	inappropriate mixed-uses, or uses considered to be
15	noxious, offensive, or unsuitable for the surrounding
16	area.
17	(3) Lack of transit oriented development planning.
18	Inadequate transit oriented development planning because
19	the proposed redevelopment project area was developed
20	prior to or without the benefit or guidance of an adequate
21	transit oriented development plan, and which redevelopment
22	project area is now being designed to support transit
23	operations by encouraging new or increased transit
24	ridership through:
25	(A) the provision of public improvements necessary
26	to provide or improve access to an existing or proposed

1	mass transit facility, including, but not limited to,
2	roadways, streets, alleys, sidewalks, signals,
3	signage, parking facilities, bicycle facilities, and
4	necessary utilities; and
_	
5	(B) the construction of a mix of development
5	(B) the construction of a mix of development products, including, but not limited to, commercial,
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would normally occur in the redevelopment project area
 absent the presence of a mass transit facility and
 transit oriented development planning.

11 (Source: P.A. 93-298, eff. 7-23-03; 93-708, eff. 1-1-05; 12 93-747, eff. 7-15-04; 93-924, eff. 8-12-04; 93-961, eff. 13 1-1-05; 93-983, eff. 8-23-04; 93-984, eff. 8-23-04; 93-985, eff. 8-23-04; 93-986, eff. 8-23-04; 93-987, eff. 8-23-04; 14 93-995, eff. 8-23-04; 93-1024, eff. 8-25-04; 93-1076, eff. 15 16 1-18-05; 94-260, eff. 7-19-05; 94-268, eff. 7-19-05; 94-297, 17 eff. 7-21-05; 94-302, eff. 7-21-05; 94-702, eff. 6-1-06; 94-704, eff. 12-5-05; 94-711, eff. 6-1-06; 94-778, eff. 18 5-19-06; 94-782, eff. 5-19-06; 94-783, eff. 5-19-06; 94-810, 19 eff. 5-26-06; 94-903, eff. 6-22-06; 94-1091, eff. 1-26-07; 20 94-1092, eff. 1-26-07; revised 1-30-07.) 21

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