



95TH GENERAL ASSEMBLY

State of Illinois

2007 and 2008

HB3492

Introduced 2/28/2007, by Rep. Charles E. Jefferson

SYNOPSIS AS INTRODUCED:

35 ILCS 200/18-182 new

Amends the Property Tax Code. Authorizes a home rule municipality, by ordinance, to order the county clerk to abate, for a period not to exceed 10 years, any percentage of the taxes levied by the municipality and any other taxing district on each owner-occupied single-family residence that is located in an area of urban decay within the corporate limits of the municipality. Limits the amount of the abatement to 2% of the taxes extended by all taxing districts on all parcels located within the township that contain residential dwelling units of 6 units or less. Sets forth procedures for adopting an abatement ordinance. Effective immediately.

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FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

1 AN ACT concerning revenue.

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

4 Section 5. The Property Tax Code is amended by adding
5 Section 18-182 as follows:

6 (35 ILCS 200/18-182 new)

7 Sec. 18-182. Abatement; urban decay; residence.

8 (a) A home rule municipality, by ordinance, may order the
9 county clerk to abate, for a period not to exceed 10 years, any
10 percentage of the taxes levied by the municipality and any
11 other taxing district on each owner-occupied single-family
12 residence that is located in an area of urban decay within the
13 corporate limits of the municipality. The total abatement for
14 any levy year, however, may not exceed 2% of the taxes extended
15 by all taxing districts on all parcels located within the
16 township that contain residential dwelling units of 6 units or
17 less.

18 (b) An abatement adopted under this Section must be
19 extended to all subsequent owners of an eligible property
20 during the abatement period. The ordinance must provide that
21 the same percentage abatement of taxes applies to all eligible
22 property subject to the abatement ordinance, except that any
23 abatement granted for any parcel that is within a redevelopment

1 area created under Division 74.4 of Article 11 of the Illinois
2 Municipal Code at the time the ordinance is adopted may not
3 exceed the amount of taxes allocable to taxing districts.

4 (c) Before the final adoption of an abatement ordinance
5 under this Section, the governing authority of the home rule
6 municipality must notify, by mail, each affected taxing
7 district of the pending ordinance. The governing authority of
8 each affected taxing district shall, within 10 days after
9 receiving this notification, appoint one member to serve on an
10 abatement review board to review the terms and conditions of
11 the proposed abatement ordinance. The board shall be convened
12 by the mayor or village president of the municipality
13 considering the abatement ordinance. The ordinance may not be
14 adopted less than 45 days after the Board is convened. A
15 failure by a taxing district to appoint a member to the Board
16 does not affect work of the Board. The Board shall report the
17 findings and conclusions to the governing authority of the
18 municipality not later than 30 days after it is convened.

19 (d) For the purposes of this Section, "area of urban decay"
20 has the meaning set forth under subsection (d) of Section
21 18-180 of this Code.

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