



Rep. Jerry L. Mitchell

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09600HB5604ham001

LRB096 17894 HLH 39197 a

1 AMENDMENT TO HOUSE BILL 5604

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 5604 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing  
5 Sections 15-60 and 15-160 as follows:

6 (35 ILCS 200/15-60)

7 Sec. 15-60. Taxing district property. All property  
8 belonging to any county or municipality used exclusively for  
9 the maintenance of the poor is exempt, as is all property owned  
10 by a taxing district that is being held for future expansion or  
11 development, except if leased by the taxing district to lessees  
12 for use for other than public purposes.

13 Also exempt are:

14 (a) all swamp or overflowed lands belonging to any  
15 county;

16 (b) all public buildings belonging to any county,

1 township, or municipality, with the ground on which the  
2 buildings are erected;

3 (c) all property owned by any municipality located  
4 within its incorporated limits. Any such property leased by  
5 a municipality shall remain exempt, and the leasehold  
6 interest of the lessee shall be assessed under Section  
7 9-195 of this Act, (i) for a lease entered into on or after  
8 January 1, 1994, unless the lease expressly provides that  
9 this exemption shall not apply; (ii) for a lease entered  
10 into on or after the effective date of Public Act 87-1280  
11 and before January 1, 1994, unless the lease expressly  
12 provides that this exemption shall not apply or unless  
13 evidence other than the lease itself substantiates the  
14 intent of the parties to the lease that this exemption  
15 shall not apply; and (iii) for a lease entered into before  
16 the effective date of Public Act 87-1280, if the terms of  
17 the lease do not bind the lessee to pay the taxes on the  
18 leased property or if, notwithstanding the terms of the  
19 lease, the municipality has filed or hereafter files a  
20 timely exemption petition or complaint with respect to  
21 property consisting of or including the leased property for  
22 an assessment year which includes part or all of the first  
23 12 months of the lease period. The foregoing clause (iii)  
24 added by Public Act 87-1280 shall not operate to exempt  
25 property for any assessment year as to which no timely  
26 exemption petition or complaint has been filed by the

1 municipality or as to which an administrative or court  
2 decision denying exemption has become final and  
3 nonappealable. For each assessment year or portion thereof  
4 that property is made exempt by operation of the foregoing  
5 clause (iii), whether such year or portion is before or  
6 after the effective date of Public Act 87-1280, the  
7 leasehold interest of the lessee shall, if necessary, be  
8 considered omitted property for purposes of this Act;

9 (c-5) Notwithstanding clause (i) of subsection (c),  
10 all property owned by a municipality with a population of  
11 over 500,000 that is used for toll road or toll bridge  
12 purposes and that is leased for those purposes to another  
13 entity whose property is not exempt shall remain exempt,  
14 and any leasehold interest in the property shall not be  
15 subject to taxation under Section 9-195 of this Act;

16 (d) all property owned by any municipality located  
17 outside its incorporated limits but within the same county  
18 when used as a tuberculosis sanitarium, farm colony in  
19 connection with a house of correction, or nursery, garden,  
20 or farm, or for the growing of shrubs, trees, flowers,  
21 vegetables, and plants for use in beautifying,  
22 maintaining, and operating playgrounds, parks, parkways,  
23 public grounds, buildings, and institutions owned or  
24 controlled by the municipality; ~~and~~

25 (e) all property owned by a township and operated as  
26 senior citizen housing under Sections 35-50 through

1 35-50.6 of the Township Code; and ~~and~~

2 (f) All property owned by a county and used for airport  
3 purposes at airport facilities established under the  
4 General County Airport and Landing Field Act.

5 All property owned by any municipality outside of its  
6 corporate limits is exempt if used exclusively for municipal or  
7 public purposes.

8 For purposes of this Section, "municipality" means a  
9 municipality, as defined in Section 1-1-2 of the Illinois  
10 Municipal Code.

11 (Source: P.A. 92-844, eff. 8-23-02; 92-846, eff. 8-23-02.)

12 (35 ILCS 200/15-160)

13 Sec. 15-160. Airport authorities and county airports. All  
14 property belonging to any Airport Authority or county airport  
15 and used for Airport Authority or county airport purposes or  
16 leased to another entity, which property use would be exempt  
17 from taxation under this Code if it were owned by the lessee  
18 entity, is exempt. However, the provision added by Public Act  
19 86-219 shall not apply to any property of any Airport Authority  
20 located in a county with more than 3,000,000 inhabitants.  
21 Property acquired for airport purposes by an Authority shall  
22 remain subject to any tax previously levied to pay bonds issued  
23 and outstanding on the date of acquisition.

24 Also exempt is any airport or restricted land area or other  
25 air navigation facility owned, controlled, operated or leased

1 by another state or a political subdivision of another state  
2 under the provisions of Sections 25.01 to 25.04, both  
3 inclusive, of the "Illinois Aeronautics Act". However if at the  
4 time of the acquisition of property to be used for public  
5 airport purposes the city, village, township or school  
6 district, in which said property is located is indebted for any  
7 amount for payment of which it provided for the collection of  
8 taxes, the property acquired for public airport purposes shall  
9 be subject to taxation for the payment of said indebtedness in  
10 the same proportion as said property bore to the taxable  
11 property in said city, village, township or school district  
12 immediately before the acquisition thereof, according to the  
13 last assessment for taxation.

14 (Source: Laws 1963, p. 1725; P.A. 86-219; 88-455.)

15 Section 10. The General County Airport and Landing Field  
16 Act is amended by changing Section 1 as follows:

17 (620 ILCS 40/1) (from Ch. 15 1/2, par. 69)

18 Sec. 1.

19 Every county has the power to locate, establish, acquire,  
20 own, construct, manage, maintain and operate, develop, expand,  
21 extend and improve airports, landing fields, or airport  
22 facilities within its boundaries or within or upon any land  
23 adjacent thereto, together with all land, appurtenances, and  
24 easements, necessary or useful in connection therewith. Such

1 power includes every kind of structure, including, but not  
2 limited to, the construction and maintenance of hangars, which  
3 may be made available to members of the public for aircraft  
4 storage on a month to month lease and shall be considered an  
5 airport purpose.

6 No land may be used for the expansion of airport landing  
7 fields until it has been zoned for airport purposes by the  
8 county or municipality having the zoning power over such land,  
9 as the case may be.

10 (Source: P.A. 78-720.)

11 Section 99. Effective date. This Act takes effect upon  
12 becoming law."