



Rep. Barbara Flynn Currie

## Adopted in House on Mar 23, 2012

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LRB097 19354 HLH 67641 a

1 AMENDMENT TO HOUSE BILL 5761

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 5761, AS AMENDED, by  
3 replacing everything after the enacting clause with the  
4 following:

5 "Section 5. The Property Tax Code is amended by changing  
6 Sections 9-195, 15-35, 15-55, 15-60, 15-100, and 15-103 and by  
7 adding Section 15-57 as follows:

8 (35 ILCS 200/9-195)

9 Sec. 9-195. Leasing of exempt property.

10 (a) Except as provided in Sections 15-35, 15-55, 15-57,  
11 15-60, 15-100, 15-103, and 15-185, when property which is  
12 exempt from taxation is leased to another whose property is not  
13 exempt, and the leasing of which does not make the property  
14 taxable, the leasehold estate and the appurtenances shall be  
15 listed as the property of the lessee thereof, or his or her  
16 assignee. Taxes on that property shall be collected in the same

1 manner as on property that is not exempt, and the lessee shall  
2 be liable for those taxes. However, no tax lien shall attach to  
3 the exempt real estate. The changes made by this amendatory Act  
4 of 1997 and by this amendatory Act of the 91st General Assembly  
5 are declaratory of existing law and shall not be construed as a  
6 new enactment. The changes made by Public Acts 88-221 and  
7 88-420 that are incorporated into this Section by this  
8 amendatory Act of 1993 are declarative of existing law and are  
9 not a new enactment.

10 (b) The provisions of this Section regarding taxation of  
11 leasehold interests in exempt property do not apply to any  
12 leasehold interest created pursuant to any transaction  
13 described in subsection (e) of Section 15-35, item (a) of  
14 Section 15-35, Section 15-57, subsection (c-5) of Section  
15 15-60, subsection (b) of Section 15-100, Section 15-103, or  
16 Section 15-185.

17 (Source: P.A. 92-844, eff. 8-23-02; 92-846, eff. 8-23-02;  
18 93-19, eff. 6-20-03.)

19 (35 ILCS 200/15-35)

20 Sec. 15-35. Schools. All property donated by the United  
21 States for school purposes, and all property of schools, not  
22 sold or leased or otherwise used with a view to profit, is  
23 exempt, whether owned by a resident or non-resident of this  
24 State or by a corporation incorporated in any state of the  
25 United States. Also exempt is:

1           (a) property, along with the leasehold interest in that  
2 property, of schools which is leased to the State, a unit  
3 of local government, or school district ~~municipality~~ to be  
4 used for governmental ~~municipal~~ purposes on a  
5 not-for-profit basis;

6           (b) property of schools on which the schools are  
7 located and any other property of schools used by the  
8 schools exclusively for school purposes, including, but  
9 not limited to, student residence halls, dormitories and  
10 other housing facilities for students and their spouses and  
11 children, staff housing facilities, and school-owned and  
12 operated dormitory or residence halls occupied in whole or  
13 in part by students who belong to fraternities, sororities,  
14 or other campus organizations;

15           (c) property donated, granted, received or used for  
16 public school, college, theological seminary, university,  
17 or other educational purposes, whether held in trust or  
18 absolutely;

19           (d) in counties with more than 200,000 inhabitants  
20 which classify property, property (including interests in  
21 land and other facilities) on or adjacent to (even if  
22 separated by a public street, alley, sidewalk, parkway or  
23 other public way) the grounds of a school, if that property  
24 is used by an academic, research or professional society,  
25 institute, association or organization which serves the  
26 advancement of learning in a field or fields of study

1           taught by the school and which property is not used with a  
2           view to profit;

3           (e) property owned by a school district. The exemption  
4           under this subsection is not affected by any transaction in  
5           which, for the purpose of obtaining financing, the school  
6           district, directly or indirectly, leases or otherwise  
7           transfers the property to another for which or whom  
8           property is not exempt and immediately after the lease or  
9           transfer enters into a leaseback or other agreement that  
10          directly or indirectly gives the school district a right to  
11          use, control, and possess the property. In the case of a  
12          conveyance of the property, the school district must retain  
13          an option to purchase the property at a future date or,  
14          within the limitations period for reverters, the property  
15          must revert back to the school district.

16                 (1) If the property has been conveyed as described  
17                 in this subsection, the property is no longer exempt  
18                 under this Section as of the date when:

19                         (A) the right of the school district to use,  
20                         control, and possess the property is terminated;

21                         (B) the school district no longer has an option  
22                         to purchase or otherwise acquire the property; and

23                         (C) there is no provision for a reverter of the  
24                         property to the school district within the  
25                         limitations period for reverters.

26                 (2) Pursuant to Sections 15-15 and 15-20 of this

1 Code, the school district shall notify the chief county  
2 assessment officer of any transaction under this  
3 subsection. The chief county assessment officer shall  
4 determine initial and continuing compliance with the  
5 requirements of this subsection for tax exemption.  
6 Failure to notify the chief county assessment officer  
7 of a transaction under this subsection or to otherwise  
8 comply with the requirements of Sections 15-15 and  
9 15-20 of this Code shall, in the discretion of the  
10 chief county assessment officer, constitute cause to  
11 terminate the exemption, notwithstanding any other  
12 provision of this Code.

13 (3) No provision of this subsection shall be  
14 construed to affect the obligation of the school  
15 district to which an exemption certificate has been  
16 issued under this Section from its obligation under  
17 Section 15-10 of this Code to file an annual  
18 certificate of status or to notify the chief county  
19 assessment officer of transfers of interest or other  
20 changes in the status of the property as required by  
21 this Code.

22 (4) The changes made by this amendatory Act of the  
23 91st General Assembly are declarative of existing law  
24 and shall not be construed as a new enactment; and

25 (f) in counties with more than 200,000 inhabitants  
26 which classify property, property of a corporation, which

1 is an exempt entity under paragraph (3) of Section 501(c)  
2 of the Internal Revenue Code or its successor law, used by  
3 the corporation for the following purposes: (1) conducting  
4 continuing education for professional development of  
5 personnel in energy-related industries; (2) maintaining a  
6 library of energy technology information available to  
7 students and the public free of charge; and (3) conducting  
8 research in energy and environment, which research results  
9 could be ultimately accessible to persons involved in  
10 education.

11 (Source: P.A. 91-513, eff. 8-13-99; 91-578, eff. 8-14-99;  
12 92-16, eff. 6-28-01.)

13 (35 ILCS 200/15-55)

14 Sec. 15-55. State property.

15 (a) All property belonging to the State of Illinois is  
16 exempt. However, the State agency holding title shall file the  
17 certificate of ownership and use required by Section 15-10,  
18 together with a copy of any written lease or agreement, in  
19 effect on March 30 of the assessment year, concerning parcels  
20 of 1 acre or more, or an explanation of the terms of any oral  
21 agreement under which the property is leased, subleased or  
22 rented.

23 The leased property shall be assessed to the lessee and the  
24 taxes thereon extended and billed to the lessee, and collected  
25 in the same manner as for property which is not exempt. The

1 lessee shall be liable for the taxes and no lien shall attach  
2 to the property of the State.

3 For the purposes of this Section, the word "leases"  
4 includes licenses, franchises, operating agreements and other  
5 arrangements under which private individuals, associations or  
6 corporations are granted the right to use property of the  
7 Illinois State Toll Highway Authority and includes all property  
8 of the Authority used by others without regard to the size of  
9 the leased parcel.

10 (b) However, all property of every kind belonging to the  
11 State of Illinois, which is or may hereafter be leased to the  
12 Illinois Prairie Path Corporation, shall be exempt from all  
13 assessments, taxation or collection, despite the making of any  
14 such lease, if it is used for:

15 (1) conservation, nature trail or any other  
16 charitable, scientific, educational or recreational  
17 purposes with public benefit, including the preserving and  
18 aiding in the preservation of natural areas, objects,  
19 flora, fauna or biotic communities;

20 (2) the establishment of footpaths, trails and other  
21 protected areas;

22 (3) the conservation of the proper use of natural  
23 resources or the promotion of the study of plant and animal  
24 communities and of other phases of ecology, natural history  
25 and conservation;

26 (4) the promotion of education in the fields of nature,

1 preservation and conservation; or

2 (5) similar public recreational activities conducted  
3 by the Illinois Prairie Path Corporation.

4 No lien shall attach to the property of the State. No tax  
5 liability shall become the obligation of or be enforceable  
6 against Illinois Prairie Path Corporation.

7 (c) If the State sells the James R. Thompson Center or the  
8 Elgin Mental Health Center and surrounding land located at 750  
9 S. State Street, Elgin, Illinois, as provided in subdivision  
10 (a) (2) of Section 7.4 of the State Property Control Act, to  
11 another entity whose property is not exempt and immediately  
12 thereafter enters into a leaseback or other agreement that  
13 directly or indirectly gives the State a right to use, control,  
14 and possess the property, that portion of the property leased  
15 and occupied exclusively by the State shall remain exempt under  
16 this Section. For the property to remain exempt under this  
17 subsection (c), the State must retain an option to purchase the  
18 property at a future date or, within the limitations period for  
19 reverters, the property must revert back to the State.

20 If the property has been conveyed as described in this  
21 subsection (c), the property is no longer exempt pursuant to  
22 this Section as of the date when:

23 (1) the right of the State to use, control, and possess  
24 the property has been terminated; or

25 (2) the State no longer has an option to purchase or  
26 otherwise acquire the property and there is no provision



1           for a reverter of the property to the State within the  
2           limitations period for reverters.

3           Pursuant to Sections 15-15 and 15-20 of this Code, the  
4           State shall notify the chief county assessment officer of any  
5           transaction under this subsection (c). The chief county  
6           assessment officer shall determine initial and continuing  
7           compliance with the requirements of this Section for tax  
8           exemption. Failure to notify the chief county assessment  
9           officer of a transaction under this subsection (c) or to  
10          otherwise comply with the requirements of Sections 15-15 and  
11          15-20 of this Code shall, in the discretion of the chief county  
12          assessment officer, constitute cause to terminate the  
13          exemption, notwithstanding any other provision of this Code.

14          (c-1) If the Illinois State Toll Highway Authority sells  
15          the Illinois State Toll Highway Authority headquarters  
16          building and surrounding land, located at 2700 Ogden Avenue,  
17          Downers Grove, Illinois as provided in subdivision (a)(2) of  
18          Section 7.5 of the State Property Control Act, to another  
19          entity whose property is not exempt and immediately thereafter  
20          enters into a leaseback or other agreement that directly or  
21          indirectly gives the State or the Illinois State Toll Highway  
22          Authority a right to use, control, and possess the property,  
23          that portion of the property leased and occupied exclusively by  
24          the State or the Authority shall remain exempt under this  
25          Section. For the property to remain exempt under this  
26          subsection (c), the Authority must retain an option to purchase

1 the property at a future date or, within the limitations period  
2 for reverters, the property must revert back to the Authority.

3 If the property has been conveyed as described in this  
4 subsection (c), the property is no longer exempt pursuant to  
5 this Section as of the date when:

6 (1) the right of the State or the Authority to use,  
7 control, and possess the property has been terminated; or

8 (2) the Authority no longer has an option to purchase  
9 or otherwise acquire the property and there is no provision  
10 for a reverter of the property to the Authority within the  
11 limitations period for reverters.

12 Pursuant to Sections 15-15 and 15-20 of this Code, the  
13 Authority shall notify the chief county assessment officer of  
14 any transaction under this subsection (c). The chief county  
15 assessment officer shall determine initial and continuing  
16 compliance with the requirements of this Section for tax  
17 exemption. Failure to notify the chief county assessment  
18 officer of a transaction under this subsection (c) or to  
19 otherwise comply with the requirements of Sections 15-15 and  
20 15-20 of this Code shall, in the discretion of the chief county  
21 assessment officer, constitute cause to terminate the  
22 exemption, notwithstanding any other provision of this Code.

23 (d) The fair market rent of each parcel of real property in  
24 Will County owned by the State of Illinois for the purpose of  
25 developing an airport by the Department of Transportation shall  
26 include the assessed value of leasehold tax. The lessee of each

1 parcel of real property in Will County owned by the State of  
2 Illinois for the purpose of developing an airport by the  
3 Department of Transportation shall not be liable for the taxes  
4 thereon. In order for the State to compensate taxing districts  
5 for the leasehold tax under this paragraph the Will County  
6 Supervisor of Assessments shall certify, in writing, to the  
7 Department of Transportation, the amount of leasehold taxes  
8 extended for the 2002 property tax year for each such exempt  
9 parcel. The Department of Transportation shall pay to the Will  
10 County Treasurer, from the Tax Recovery Fund, on or before July  
11 1 of each year, the amount of leasehold taxes for each such  
12 exempt parcel as certified by the Will County Supervisor of  
13 Assessments. The tax compensation shall terminate on December  
14 31, 2020. It is the duty of the Department of Transportation to  
15 file with the Office of the Will County Supervisor of  
16 Assessments an affidavit stating the termination date for  
17 rental of each such parcel due to airport construction. The  
18 affidavit shall include the property identification number for  
19 each such parcel. In no instance shall tax compensation for  
20 property owned by the State be deemed delinquent or bear  
21 interest. In no instance shall a lien attach to the property of  
22 the State. In no instance shall the State be required to pay  
23 leasehold tax compensation in excess of the Tax Recovery Fund's  
24 balance.

25 (e) Public Act 81-1026 applies to all leases or agreements  
26 entered into or renewed on or after September 24, 1979.

1 (f) Notwithstanding anything to the contrary in this Code,  
2 all property owned by the State that is the Illiana Expressway,  
3 as defined in the Public Private Agreements for the Illiana  
4 Expressway Act, and that is used for transportation purposes  
5 and that is leased for those purposes to another entity whose  
6 property is not exempt shall remain exempt, and any leasehold  
7 interest in the property shall not be subject to taxation under  
8 Section 9-195 of this Act.

9 (g) Notwithstanding anything to the contrary in this  
10 Section, all property owned by the State or the Illinois State  
11 Toll Highway Authority that is defined as a transportation  
12 project under the Public-Private Partnerships for  
13 Transportation Act and that is used for transportation purposes  
14 and that is leased for those purposes to another entity whose  
15 property is not exempt shall remain exempt, and any leasehold  
16 interest in the property shall not be subject to taxation under  
17 Section 9-195 of this Act.

18 (h) Notwithstanding any other provision of law, property  
19 that is owned by the State and leased to a unit of local  
20 government or a school district is exempt, and those leasehold  
21 interests are exempt, from taxation under this Code or any  
22 other provision of law.

23 (Source: P.A. 96-192, eff. 8-10-09; 96-913, eff. 6-9-10;  
24 97-502, eff. 8-23-11.)

1       Sec. 15-57. Government property leased to another  
2 government entity. If property is owned by the State, a unit of  
3 local government, or a school district and that property is  
4 leased to the State, a unit of local government, or a school  
5 district, then the property is exempt from taxation under this  
6 Code and the leasehold interest is exempt from taxation under  
7 this Code or under any other law. The provisions of this  
8 Section apply notwithstanding any other provision of law.

9           (35 ILCS 200/15-60)

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

16       Also exempt are:

17           (a) all swamp or overflowed lands belonging to any  
18 county;

19           (b) all public buildings belonging to any county,  
20 township, or municipality, with the ground on which the  
21 buildings are erected;

22           (c) all property owned by any municipality located  
23 within its incorporated limits. Any such property leased by  
24 a municipality shall remain exempt, and the leasehold  
25 interest of the lessee shall be assessed under Section

1 9-195 of this Act, (i) for a lease entered into on or after  
2 January 1, 1994, unless the lease expressly provides that  
3 this exemption shall not apply; (ii) for a lease entered  
4 into on or after the effective date of Public Act 87-1280  
5 and before January 1, 1994, unless the lease expressly  
6 provides that this exemption shall not apply or unless  
7 evidence other than the lease itself substantiates the  
8 intent of the parties to the lease that this exemption  
9 shall not apply; and (iii) for a lease entered into before  
10 the effective date of Public Act 87-1280, if the terms of  
11 the lease do not bind the lessee to pay the taxes on the  
12 leased property or if, notwithstanding the terms of the  
13 lease, the municipality has filed or hereafter files a  
14 timely exemption petition or complaint with respect to  
15 property consisting of or including the leased property for  
16 an assessment year which includes part or all of the first  
17 12 months of the lease period. The foregoing clause (iii)  
18 added by Public Act 87-1280 shall not operate to exempt  
19 property for any assessment year as to which no timely  
20 exemption petition or complaint has been filed by the  
21 municipality or as to which an administrative or court  
22 decision denying exemption has become final and  
23 nonappealable. For each assessment year or portion thereof  
24 that property is made exempt by operation of the foregoing  
25 clause (iii), whether such year or portion is before or  
26 after the effective date of Public Act 87-1280, the

1 leasehold interest of the lessee shall, if necessary, be  
2 considered omitted property for purposes of this Act;

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

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

19 (e) all property owned by a township and operated as  
20 senior citizen housing under Sections 35-50 through  
21 35-50.6 of the Township Code; and ~~and~~

22 (f) all property owned by the Executive Board of the  
23 Mutual Aid Box Alarm System (MABAS), a unit of  
24 intergovernmental cooperation, that is used for the public  
25 purpose of disaster preparedness and response for units of  
26 local government and the State of Illinois pursuant to

1       Section 10 of Article VII of the Illinois Constitution and  
2       the Intergovernmental Cooperation Act.

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

6       Notwithstanding any other provision of law, property that  
7       is owned by a unit of local government and leased to the State,  
8       another unit of local government, or a school district is  
9       exempt, and those leasehold interests are exempt, from taxation  
10      under this Code or any other provision of law.

11       For purposes of this Section, "municipality" means a  
12      municipality, as defined in Section 1-1-2 of the Illinois  
13      Municipal Code.

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

15           (35 ILCS 200/15-100)

16           Sec. 15-100. Public transportation systems.

17           (a) All property belonging to any municipal corporation  
18      created for the sole purpose of owning and operating a  
19      transportation system for public service is exempt.

20           (b) Property owned by (i) a municipal corporation of  
21      500,000 or more inhabitants, used for public transportation  
22      purposes, and operated by the Chicago Transit Authority; (ii)  
23      the Regional Transportation Authority; (iii) any service board  
24      or division of the Regional Transportation Authority; (iv) the  
25      Northeast Illinois Regional Commuter Railroad Corporation; or



1 (v) the Chicago Transit Authority shall be exempt. For purposes  
2 of this Section alone, the Regional Transportation Authority,  
3 any service board or division of the Regional Transportation  
4 Authority, the Northeast Illinois Regional Commuter Railroad  
5 Corporation, the Chicago Transit Authority, or a municipal  
6 corporation, as defined in item (i), shall be deemed an  
7 "eligible transportation authority". The exemption provided in  
8 this subsection shall not be affected by any transaction in  
9 which, for the purpose of obtaining financing, the eligible  
10 transportation authority, directly or indirectly, leases or  
11 otherwise transfers such property to another whose property is  
12 not exempt and immediately thereafter enters into a leaseback  
13 or other agreement that directly or indirectly gives the  
14 eligible transportation authority a right to use, control, and  
15 possess the property. In the case of a conveyance of such  
16 property, the eligible transportation authority must retain an  
17 option to purchase the property at a future date or, within the  
18 limitations period for reverters, the property must revert back  
19 to the eligible transportation authority.

20 (c) If such property has been conveyed as described in  
21 subsection (b), the property will no longer be exempt pursuant  
22 to this Section as of the date when:

23 (1) the right of the eligible transportation authority  
24 to use, control, and possess the property has been  
25 terminated;

26 (2) the eligible transportation authority no longer

1 has an option to purchase or otherwise acquire the  
2 property; and

3 (3) there is no provision for a reverter of the  
4 property to the eligible transportation authority within  
5 the limitations period for reverters.

6 (d) Pursuant to Sections 15-15 and 15-20 of this Code, the  
7 eligible transportation authority shall notify the chief  
8 county assessment officer of any transaction under subsection  
9 (b) of this Section. The chief county assessment officer shall  
10 determine initial and continuing compliance with the  
11 requirements of this Section for tax exemption. Failure to  
12 notify the chief county assessment officer of a transaction  
13 under this Section or to otherwise comply with the requirements  
14 of Sections 15-15 and 15-20 of this Code shall, in the  
15 discretion of the chief county assessment officer, constitute  
16 cause to terminate the exemption, notwithstanding any other  
17 provision of this Code.

18 (d-5) Notwithstanding any other provision of law, if  
19 property that is described in subsection (a) or (b) of this  
20 Section is leased to the State, a unit of local government, or  
21 a school district, then that property is exempt, and those  
22 leasehold interests are exempt, from taxation under this Code  
23 or any other provision of law.

24 (e) No provision of this Section shall be construed to  
25 affect the obligation of the eligible transportation authority  
26 to which an exemption certificate has been issued under this

1 Section from its obligation under Section 15-10 of this Code to  
2 file an annual certificate of status or to notify the chief  
3 county assessment officer of transfers of interest or other  
4 changes in the status of the property as required by this Code.

5 (f) The changes made by this amendatory Act of 1997 are  
6 declarative of existing law and shall not be construed as a new  
7 enactment.

8 (Source: P.A. 90-562, eff. 12-16-97.)

9 (35 ILCS 200/15-103)

10 Sec. 15-103. Bi-State Development Agency.

11 (a) Property owned by the Bi-State Development Agency of  
12 the Missouri-Illinois Metropolitan District is exempt.

13 (b) The exemption under this Section is not affected by any  
14 transaction in which, for the purpose of obtaining financing,  
15 the Agency, directly or indirectly, leases or otherwise  
16 transfers the property to another for which or whom property is  
17 not exempt and immediately after the lease or transfer enters  
18 into a leaseback or other agreement that directly or indirectly  
19 gives the Agency a right to use, control, and possess the  
20 property. In the case of a conveyance of the property, the  
21 Agency must retain an option to purchase the property at a  
22 future date or, within the limitations period for reverters,  
23 the property must revert back to the Agency.

24 (c) If the property has been conveyed as described in  
25 subsection (b), the property is no longer exempt under this

1 Section as of the date when:

2 (1) the right of the Agency to use, control, and  
3 possess the property is terminated;

4 (2) the Agency no longer has an option to purchase or  
5 otherwise acquire the property; and

6 (3) there is no provision for a reverter of the  
7 property to the Agency within the limitations period for  
8 reverters.

9 (d) Pursuant to Sections 15-15 and 15-20 of this Code, the  
10 Agency shall notify the chief county assessment officer of any  
11 transaction under subsection (b). The chief county assessment  
12 officer shall determine initial and continuing compliance with  
13 the requirements of this Section for tax exemption. Failure to  
14 notify the chief county assessment officer of a transaction  
15 under this Section or to otherwise comply with the requirements  
16 of Sections 15-15 and 15-20 of this Code shall, in the  
17 discretion of the chief county assessment officer, constitute  
18 cause to terminate the exemption, notwithstanding any other  
19 provision of this Code.

20 (d-5) Notwithstanding any other provision of law, property  
21 that is owned by the Bi-State Development Agency of the  
22 Missouri-Illinois Metropolitan District and leased to the  
23 State, another unit of local government, or a school district  
24 is exempt, and those leasehold interests are exempt, from  
25 taxation under this Code or any other provision of law.

26 (e) No provision of this Section shall be construed to

1 affect the obligation of the Agency under Section 15-10 of this  
2 Code to file an annual certificate of status or to notify the  
3 chief county assessment officer of transfers of interest or  
4 other changes in the status of the property as required by this  
5 Code.

6 (Source: P.A. 91-513, eff. 8-13-99.)

7 Section 90. The State Mandates Act is amended by adding  
8 Section 8.36 as follows:

9 (30 ILCS 805/8.36 new)

10 Sec. 8.36. Exempt mandate. Notwithstanding Sections 6 and 8  
11 of this Act, no reimbursement by the State is required for the  
12 implementation of any mandate created by this amendatory Act of  
13 the 97th General Assembly.

14 Section 95. Applicability. The changes made by this  
15 amendatory Act of the 97th General Assembly apply to taxable  
16 years 2010 and thereafter. In addition, those changes and  
17 additions also apply to taxable years prior to 2010, but no  
18 such taxes paid for any taxable year prior to 2010 need be  
19 refunded.

20 Section 97. Severability. The provisions of this Act are  
21 severable under Section 1.31 of the Statute on Statutes.

1           Section 99. Effective date. This Act takes effect upon  
2    becoming law.".