

1 AN ACT concerning disabled persons.

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

4 Section 5. The Economic Development Area Tax Increment  
5 Allocation Act is amended by changing Section 6 as follows:

6 (20 ILCS 620/6) (from Ch. 67 1/2, par. 1006)

7 Sec. 6. Filing with county clerk; certification of  
8 initial equalized assessed value.

9 (a) The municipality shall file a certified copy of any  
10 ordinance authorizing tax increment allocation financing for  
11 an economic development project area with the county clerk,  
12 and the county clerk shall immediately thereafter determine  
13 (1) the most recently ascertained equalized assessed value of  
14 each lot, block, tract or parcel of real property within the  
15 economic development project area from which shall be  
16 deducted the homestead exemptions provided by Sections  
17 15-167, 15-170, and 15-175 of the Property Tax Code, which  
18 value shall be the "initial equalized assessed value" of each  
19 such piece of property, and (2) the total equalized assessed  
20 value of all taxable real property within the economic  
21 development project area by adding together the most recently  
22 ascertained equalized assessed value of each taxable lot,  
23 block, tract, or parcel of real property within such economic  
24 development project area, from which shall be deducted the  
25 homestead exemptions provided by Sections 15-167, 15-170, and  
26 15-175 of the Property Tax Code, and shall certify such  
27 amount as the "total initial equalized assessed value" of the  
28 taxable real property within the economic development project  
29 area.

30 (b) After the county clerk has certified the "total  
31 initial equalized assessed value" of the taxable real

1 property in the economic development project area, then in  
2 respect to every taxing district containing an economic  
3 development project area, the county clerk or any other  
4 official required by law to ascertain the amount of the  
5 equalized assessed value of all taxable property within that  
6 taxing district for the purpose of computing the rate per  
7 cent of tax to be extended upon taxable property within that  
8 taxing district, shall in every year that tax increment  
9 allocation financing is in effect ascertain the amount of  
10 value of taxable property in an economic development project  
11 area by including in that amount the lower of the current  
12 equalized assessed value or the certified "total initial  
13 equalized assessed value" of all taxable real property in  
14 such area. The rate per cent of tax determined shall be  
15 extended to the current equalized assessed value of all  
16 property in the economic development project area in the same  
17 manner as the rate per cent of tax is extended to all other  
18 taxable property in the taxing district. The method of  
19 allocating taxes established under this Section shall  
20 terminate when the municipality adopts an ordinance  
21 dissolving the special tax allocation fund for the economic  
22 development project area, terminating the economic  
23 development project area, and terminating the use of tax  
24 increment allocation financing for the economic development  
25 project area. This Act shall not be construed as relieving  
26 property owners within an economic development project area  
27 from paying a uniform rate of taxes upon the current  
28 equalized assessed value of their taxable property as  
29 provided in the Property Tax Code.

30 (Source: P.A. 88-670, eff. 12-2-94.)

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

1 (35 ILCS 200/15-10)  
2 Sec. 15-10. Exempt property; procedures for  
3 certification. All property described in the Sections  
4 following Section 15-30 and preceding Section 16-5, to the  
5 extent therein limited, is exempt from taxation. However, it  
6 is the duty of the titleholder or the owner of the beneficial  
7 interest of any property that is exempt, except property  
8 exempted under Section 15-45 (burial grounds) in counties of  
9 less than 3,000,000 inhabitants and owned by a not-for-profit  
10 organization, exempted under Section 15-50 (United States  
11 property), and except as is otherwise provided in Sections  
12 15-167, 15-170, and 15-175 (disabled, senior, and general  
13 homesteads), to file with the chief county assessment  
14 officer, on or before January 31 of each year (May 31 in the  
15 case of property exempted by Section 15-167 or 15-170), an  
16 affidavit stating whether there has been any change in the  
17 ownership or use of the property or the status of the  
18 owner-resident, or that a disabled veteran who qualifies  
19 under Section 15-165 owned and used the property as of  
20 January 1 of that year. In counties of less than 3,000,000  
21 inhabitants, the titleholder or the owner of the beneficial  
22 interest of property owned by a not-for-profit organization  
23 and exempt under Section 15-45 is not required to file an  
24 affidavit after January 31, 1998. The nature of any change  
25 shall be stated in the affidavit. Failure to file an  
26 affidavit shall, in the discretion of the assessment officer,  
27 constitute cause to terminate the exemption of that property,  
28 notwithstanding any other provision of this Code. Owners of  
29 5 or more such exempt parcels within a county may file a  
30 single annual affidavit in lieu of an affidavit for each  
31 parcel. The assessment officer, upon request, shall furnish  
32 an affidavit form to the owners, in which the owner may state  
33 whether there has been any change in the ownership or use of  
34 the property or status of the owner or resident as of January

1 1 of that year. The owner of 5 or more exempt parcels shall  
2 list all the properties giving the same information for each  
3 parcel as required of owners who file individual affidavits.

4 (Source: P.A. 90-323, eff. 1-1-98.)

5 (35 ILCS 200/15-167 new)

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

7 (a) Beginning with the assessment for the 2001 tax year,  
8 an annual homestead exemption is granted to disabled persons  
9 in the amount of \$5,000, except as provided in subsection  
10 (c), to be deducted from the property's value as equalized or  
11 assessed by the Department of Revenue. The disabled person  
12 shall receive the homestead exemption upon meeting the  
13 following requirements:

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

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

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

21 (4) The disabled person must be an owner of record  
22 of the property or have a legal or equitable interest in  
23 the property as evidenced by a written instrument. In  
24 the case of a leasehold interest in property, the lease  
25 must be for a single family residence.

26 A person who is disabled during the current assessment  
27 year is eligible to apply for this homestead exemption during  
28 that assessment year. Application must be made during the  
29 application period in effect for the county of residence. If  
30 a homestead exemption has been granted under this Section and  
31 the person awarded the exemption subsequently becomes a  
32 resident of a facility licensed under the Nursing Home Care  
33 Act, then the exemption shall continue (i) so long as the

1 residence continues to be occupied by the qualifying person's  
2 spouse or (ii) if the residence remains unoccupied but is  
3 still owned by the person qualified for the homestead  
4 exemption.

5 (b) For the purposes of this Section, "disabled person"  
6 means a person unable to engage in any substantial gainful  
7 activity by reason of a medically determinable physical or  
8 mental impairment that (i) can be expected to result in death  
9 or (ii) has lasted or can be expected to last for a  
10 continuous period of not less than 12 months. Disabled  
11 persons applying for the exemption under this Section must  
12 submit proof of the disability in the manner prescribed by  
13 the chief county assessment officer. Proof that an applicant  
14 is eligible to receive disability benefits under the federal  
15 Social Security Act constitutes proof of disability for  
16 purposes of this Section. Issuance of an Illinois Disabled  
17 Person Identification Card to the applicant stating that the  
18 possessor is under a Class 2 disability, as defined in  
19 Section 4A of the Illinois Identification Card Act,  
20 constitutes proof that the person is a disabled person for  
21 purposes of this Section. A disabled person not covered  
22 under the federal Social Security Act and not presenting a  
23 Disabled Person Identification Card stating that the claimant  
24 is under a Class 2 disability shall be examined by a  
25 physician designated by the chief county assessment officer,  
26 and the status as a disabled person shall be determined using  
27 the standards of the Social Security Administration. The  
28 applicant shall pay the costs of any required examination.

29 (c) For land improved with (i) an apartment building  
30 owned and operated as a cooperative or (ii) a life care  
31 facility as defined under Section 2 of the Life Care  
32 Facilities Act that is considered to be a cooperative, the  
33 maximum reduction from the value of the property, as  
34 equalized or assessed by the Department, shall be multiplied

1 by the number of apartments or units occupied by a disabled  
2 person. The disabled person shall receive the homestead  
3 exemption upon meeting the following requirements:

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

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

9 (3) The disabled person must be liable by contract  
10 with the owner or owners of record for paying the  
11 apportioned property taxes on the property of the  
12 cooperative or life care facility. In the case of a life  
13 care facility, the disabled person must be liable for  
14 paying the apportioned property taxes under a life care  
15 contract as defined in Section 2 of the Life Care  
16 Facilities Act.

17 (4) The disabled person must be an owner of record  
18 of a legal or equitable interest in the cooperative  
19 apartment building. A leasehold interest does not meet  
20 this requirement.

21 If a homestead exemption is granted under this subsection,  
22 the cooperative association or management firm shall credit  
23 the savings resulting from the exemption to the apportioned  
24 tax liability of the qualifying disabled person. The chief  
25 county assessment officer may request reasonable proof that  
26 the association or firm has properly credited the exemption.  
27 A person who willfully refuses to credit an exemption to the  
28 qualified disabled person is guilty of a Class B misdemeanor.

29 (d) The chief county assessment officer shall determine  
30 the eligibility of property to receive the homestead  
31 exemption according to guidelines established by the  
32 Department. After a person has received an exemption under  
33 this Section, an annual verification of eligibility for the  
34 exemption shall be mailed to the taxpayer.

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

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

19       (35 ILCS 200/20-178)

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

26       No interest shall be due under this Section for any time  
27 prior to 60 days after the effective date of this amendatory  
28 Act of the 91st General Assembly. For certificates of error  
29 issued prior to the effective date of this amendatory Act of  
30 the 91st General Assembly, the county collector shall pay the  
31 taxpayer interest from 60 days after the effective date of  
32 this amendatory Act of the 91st General Assembly until the  
33 date the refund is paid. For certificates of error issued on

1 or after the effective date of this amendatory Act of the  
2 91st General Assembly, interest shall be paid from 60 days  
3 after the certificate of error is issued by the chief county  
4 assessment officer to the date the refund is made. To cover  
5 the cost of interest, the county collector shall  
6 proportionately reduce the distribution of taxes collected  
7 for each taxing district in which the property is situated.

8 This Section shall not apply to any certificate of error  
9 granting a homestead exemption under Section 15-167, 15-170,  
10 15-172, or 15-175.

11 (Source: P.A. 91-393, eff. 7-30-99.)

12 (35 ILCS 200/21-135)

13 Sec. 21-135. Mailed notice of application for judgment  
14 and sale. Not less than 15 days before the date of  
15 application for judgment and sale of delinquent properties,  
16 the county collector shall mail, by registered or certified  
17 mail, a notice of the forthcoming application for judgment  
18 and sale to the person shown by the current collector's  
19 warrant book to be the party in whose name the taxes were  
20 last assessed and, if applicable, to the party specified  
21 under Section 15-167 or 15-170. The notice shall include the  
22 intended dates of application for judgment and sale and  
23 commencement of the sale, and a description of the  
24 properties. The county collector must present proof of the  
25 mailing to the court along with the application for  
26 judgement.

27 In counties with less than 3,000,000 inhabitants, a copy  
28 of this notice shall also be mailed by the county collector  
29 by registered or certified mail to any lienholder of record  
30 who annually requests a copy of the notice. The failure of  
31 the county collector to mail a notice or its non-delivery to  
32 the lienholder shall not affect the validity of the judgment.

33 In counties with 3,000,000 or more inhabitants, notice

1 shall not be mailed to any person when, under Section 14-15,  
2 a certificate of error has been executed by the county  
3 assessor or by both the county assessor and board of appeals  
4 (until the first Monday in December 1998 and the board of  
5 review beginning the first Monday in December 1998 and  
6 thereafter), except as provided by court order under Section  
7 21-120.

8 The collector shall collect \$10 from the proceeds of each  
9 sale to cover the costs of registered or certified mailing  
10 and the costs of advertisement and publication. If a taxpayer  
11 pays the taxes on the property after the notice of the  
12 forthcoming application for judgment and sale is mailed but  
13 before the sale is made, then the collector shall collect \$10  
14 from the taxpayer to cover the costs of registered or  
15 certified mailing and the costs of advertisement and  
16 publication.

17 (Source: P.A. 89-126, eff. 7-11-95; 89-671, eff. 8-14-96;  
18 90-334, eff. 8-8-97.)

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

22 (55 ILCS 85/6) (from Ch. 34, par. 7006)

23 Sec. 6. Filing with county clerk; certification of  
24 initial equalized assessed value.

25 (a) The county shall file a certified copy of any  
26 ordinance authorizing property tax allocation financing for  
27 an economic development project area with the county clerk,  
28 and the county clerk shall immediately thereafter determine  
29 (1) the most recently ascertained equalized assessed value of  
30 each lot, block, tract or parcel of real property within the  
31 economic development project area from which shall be  
32 deducted the homestead exemptions provided by Sections

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

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

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

10 (Source: P.A. 88-670, eff. 12-2-94.)

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

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

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

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

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

8 (b) After the county clerk has certified the "total  
9 initial equalized assessed value" of the taxable real  
10 property in the economic development project area, then in  
11 respect to every taxing district containing an economic  
12 development project area, the county clerk or any other  
13 official required by law to ascertain the amount of the  
14 equalized assessed value of all taxable property within the  
15 taxing district for the purpose of computing the rate per  
16 cent of tax to be extended upon taxable property within the  
17 taxing district shall, in every year that tax increment  
18 allocation financing is in effect, ascertain the amount of  
19 value of taxable property in an economic development project  
20 area by including in that amount the lower of the current  
21 equalized assessed value or the certified "total initial  
22 equalized assessed value" of all taxable real property in the  
23 area. The rate per cent of tax determined shall be extended  
24 to the current equalized assessed value of all property in  
25 the economic development project area in the same manner as  
26 the rate per cent of tax is extended to all other taxable  
27 property in the taxing district. The method of extending  
28 taxes established under this Section shall terminate when the  
29 county adopts an ordinance dissolving the special tax  
30 allocation fund for the economic development project area.  
31 This Act shall not be construed as relieving property owners  
32 within an economic development project area from paying a  
33 uniform rate of taxes upon the current equalized assessed  
34 value of their taxable property as provided in the Property

1 Tax Code.

2 (Source: P.A. 87-1; 88-670, eff. 12-2-94.)

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

6 (65 ILCS 5/11-74.4-8) (from Ch. 24, par. 11-74.4-8)

7 Sec. 11-74.4-8. Tax increment allocation financing. A  
8 municipality may not adopt tax increment financing in a  
9 redevelopment project area after the effective date of this  
10 amendatory Act of 1997 that will encompass an area that is  
11 currently included in an enterprise zone created under the  
12 Illinois Enterprise Zone Act unless that municipality,  
13 pursuant to Section 5.4 of the Illinois Enterprise Zone Act,  
14 amends the enterprise zone designating ordinance to limit the  
15 eligibility for tax abatements as provided in Section 5.4.1  
16 of the Illinois Enterprise Zone Act. A municipality, at the  
17 time a redevelopment project area is designated, may adopt  
18 tax increment allocation financing by passing an ordinance  
19 providing that the ad valorem taxes, if any, arising from the  
20 levies upon taxable real property in such redevelopment  
21 project area by taxing districts and tax rates determined in  
22 the manner provided in paragraph (c) of Section 11-74.4-9  
23 each year after the effective date of the ordinance until  
24 redevelopment project costs and all municipal obligations  
25 financing redevelopment project costs incurred under this  
26 Division have been paid shall be divided as follows:

27 (a) That portion of taxes levied upon each taxable lot,  
28 block, tract or parcel of real property which is attributable  
29 to the lower of the current equalized assessed value or the  
30 initial equalized assessed value of each such taxable lot,  
31 block, tract or parcel of real property in the redevelopment  
32 project area shall be allocated to and when collected shall

1 be paid by the county collector to the respective affected  
2 taxing districts in the manner required by law in the absence  
3 of the adoption of tax increment allocation financing.

4 (b) Except from a tax levied by a township to retire  
5 bonds issued to satisfy court-ordered damages, that portion,  
6 if any, of such taxes which is attributable to the increase  
7 in the current equalized assessed valuation of each taxable  
8 lot, block, tract or parcel of real property in the  
9 redevelopment project area over and above the initial  
10 equalized assessed value of each property in the project area  
11 shall be allocated to and when collected shall be paid to the  
12 municipal treasurer who shall deposit said taxes into a  
13 special fund called the special tax allocation fund of the  
14 municipality for the purpose of paying redevelopment project  
15 costs and obligations incurred in the payment thereof. In any  
16 county with a population of 3,000,000 or more that has  
17 adopted a procedure for collecting taxes that provides for  
18 one or more of the installments of the taxes to be billed and  
19 collected on an estimated basis, the municipal treasurer  
20 shall be paid for deposit in the special tax allocation fund  
21 of the municipality, from the taxes collected from estimated  
22 bills issued for property in the redevelopment project area,  
23 the difference between the amount actually collected from  
24 each taxable lot, block, tract, or parcel of real property  
25 within the redevelopment project area and an amount  
26 determined by multiplying the rate at which taxes were last  
27 extended against the taxable lot, block, track, or parcel of  
28 real property in the manner provided in subsection (c) of  
29 Section 11-74.4-9 by the initial equalized assessed value of  
30 the property divided by the number of installments in which  
31 real estate taxes are billed and collected within the county;  
32 provided that the payments on or before December 31, 1999 to  
33 a municipal treasurer shall be made only if each of the  
34 following conditions are met:

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

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

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

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

25 The conditions of paragraphs (1) through (4) do not apply  
26 after December 31, 1999 to payments to a municipal treasurer  
27 made by a county with 3,000,000 or more inhabitants that has  
28 adopted an estimated billing procedure for collecting taxes.  
29 If a county that has adopted the estimated billing procedure  
30 makes an erroneous overpayment of tax revenue to the  
31 municipal treasurer, then the county may seek a refund of  
32 that overpayment. The county shall send the municipal  
33 treasurer a notice of liability for the overpayment on or  
34 before the mailing date of the next real estate tax bill

1 within the county. The refund shall be limited to the amount  
2 of the overpayment.

3 It is the intent of this Division that after the  
4 effective date of this amendatory Act of 1988 a  
5 municipality's own ad valorem tax arising from levies on  
6 taxable real property be included in the determination of  
7 incremental revenue in the manner provided in paragraph (c)  
8 of Section 11-74.4-9. If the municipality does not extend  
9 such a tax, it shall annually deposit in the municipality's  
10 Special Tax Increment Fund an amount equal to 10% of the  
11 total contributions to the fund from all other taxing  
12 districts in that year. The annual 10% deposit required by  
13 this paragraph shall be limited to the actual amount of  
14 municipally produced incremental tax revenues available to  
15 the municipality from taxpayers located in the redevelopment  
16 project area in that year if: (a) the plan for the area  
17 restricts the use of the property primarily to industrial  
18 purposes, (b) the municipality establishing the redevelopment  
19 project area is a home-rule community with a 1990 population  
20 of between 25,000 and 50,000, (c) the municipality is wholly  
21 located within a county with a 1990 population of over  
22 750,000 and (d) the redevelopment project area was  
23 established by the municipality prior to June 1, 1990. This  
24 payment shall be in lieu of a contribution of ad valorem  
25 taxes on real property. If no such payment is made, any  
26 redevelopment project area of the municipality shall be  
27 dissolved.

28 If a municipality has adopted tax increment allocation  
29 financing by ordinance and the County Clerk thereafter  
30 certifies the "total initial equalized assessed value as  
31 adjusted" of the taxable real property within such  
32 redevelopment project area in the manner provided in  
33 paragraph (b) of Section 11-74.4-9, each year after the date  
34 of the certification of the total initial equalized assessed

1 value as adjusted until redevelopment project costs and all  
2 municipal obligations financing redevelopment project costs  
3 have been paid the ad valorem taxes, if any, arising from the  
4 levies upon the taxable real property in such redevelopment  
5 project area by taxing districts and tax rates determined in  
6 the manner provided in paragraph (c) of Section 11-74.4-9  
7 shall be divided as follows:

8 (1) That portion of the taxes levied upon each  
9 taxable lot, block, tract or parcel of real property  
10 which is attributable to the lower of the current  
11 equalized assessed value or "current equalized assessed  
12 value as adjusted" or the initial equalized assessed  
13 value of each such taxable lot, block, tract, or parcel  
14 of real property existing at the time tax increment  
15 financing was adopted, minus the total current homestead  
16 exemptions provided by Sections 15-167, 15-170, and  
17 15-175 of the Property Tax Code in the redevelopment  
18 project area shall be allocated to and when collected  
19 shall be paid by the county collector to the respective  
20 affected taxing districts in the manner required by law  
21 in the absence of the adoption of tax increment  
22 allocation financing.

23 (2) That portion, if any, of such taxes which is  
24 attributable to the increase in the current equalized  
25 assessed valuation of each taxable lot, block, tract, or  
26 parcel of real property in the redevelopment project  
27 area, over and above the initial equalized assessed value  
28 of each property existing at the time tax increment  
29 financing was adopted, minus the total current homestead  
30 exemptions pertaining to each piece of property provided  
31 by Sections 15-167, 15-170, and 15-175 of the Property  
32 Tax Code in the redevelopment project area, shall be  
33 allocated to and when collected shall be paid to the  
34 municipal Treasurer, who shall deposit said taxes into a

1 special fund called the special tax allocation fund of  
2 the municipality for the purpose of paying redevelopment  
3 project costs and obligations incurred in the payment  
4 thereof.

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

16 Whenever a municipality issues bonds for the purpose of  
17 financing redevelopment project costs, such municipality may  
18 provide by ordinance for the appointment of a trustee, which  
19 may be any trust company within the State, and for the  
20 establishment of such funds or accounts to be maintained by  
21 such trustee as the municipality shall deem necessary to  
22 provide for the security and payment of the bonds. If such  
23 municipality provides for the appointment of a trustee, such  
24 trustee shall be considered the assignee of any payments  
25 assigned by the municipality pursuant to such ordinance and  
26 this Section. Any amounts paid to such trustee as assignee  
27 shall be deposited in the funds or accounts established  
28 pursuant to such trust agreement, and shall be held by such  
29 trustee in trust for the benefit of the holders of the bonds,  
30 and such holders shall have a lien on and a security interest  
31 in such funds or accounts so long as the bonds remain  
32 outstanding and unpaid. Upon retirement of the bonds, the  
33 trustee shall pay over any excess amounts held to the  
34 municipality for deposit in the special tax allocation fund.

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

20           Upon the payment of all redevelopment project costs,  
21 retirement of obligations and the distribution of any excess  
22 monies pursuant to this Section, the municipality shall adopt  
23 an ordinance dissolving the special tax allocation fund for  
24 the redevelopment project area and terminating the  
25 designation of the redevelopment project area as a  
26 redevelopment project area. Municipalities shall notify  
27 affected taxing districts prior to November 1 if the  
28 redevelopment project area is to be terminated by December 31  
29 of that same year. If a municipality extends estimated dates  
30 of completion of a redevelopment project and retirement of  
31 obligations to finance a redevelopment project, as allowed by  
32 this amendatory Act of 1993, that extension shall not extend  
33 the property tax increment allocation financing authorized by  
34 this Section. Thereafter the rates of the taxing districts

1 shall be extended and taxes levied, collected and distributed  
2 in the manner applicable in the absence of the adoption of  
3 tax increment allocation financing.

4 Nothing in this Section shall be construed as relieving  
5 property in such redevelopment project areas from being  
6 assessed as provided in the Property Tax Code or as relieving  
7 owners of such property from paying a uniform rate of taxes,  
8 as required by Section 4 of Article 9 of the Illinois  
9 Constitution.

10 (Source: P.A. 90-258, eff. 7-30-97; 91-190, eff. 7-20-99;  
11 91-478, eff. 11-1-99; revised 10-13-99.)

12 (65 ILCS 5/11-74.4-9) (from Ch. 24, par. 11-74.4-9)

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

14 (a) If a municipality by ordinance provides for tax  
15 increment allocation financing pursuant to Section 11-74.4-8,  
16 the county clerk immediately thereafter shall determine (1)  
17 the most recently ascertained equalized assessed value of  
18 each lot, block, tract or parcel of real property within such  
19 redevelopment project area from which shall be deducted the  
20 homestead exemptions provided by Sections 15-167, 15-170, and  
21 15-175 of the Property Tax Code, which value shall be the  
22 "initial equalized assessed value" of each such piece of  
23 property, and (2) the total equalized assessed value of all  
24 taxable real property within such redevelopment project area  
25 by adding together the most recently ascertained equalized  
26 assessed value of each taxable lot, block, tract, or parcel  
27 of real property within such project area, from which shall  
28 be deducted the homestead exemptions provided by Sections  
29 15-167, 15-170, and 15-175 of the Property Tax Code, and  
30 shall certify such amount as the "total initial equalized  
31 assessed value" of the taxable real property within such  
32 project area.

33 (b) In reference to any municipality which has adopted

1 tax increment financing after January 1, 1978, and in respect  
2 to which the county clerk has certified the "total initial  
3 equalized assessed value" of the property in the  
4 redevelopment area, the municipality may thereafter request  
5 the clerk in writing to adjust the initial equalized value of  
6 all taxable real property within the redevelopment project  
7 area by deducting therefrom the exemptions provided for by  
8 Sections 15-167, 15-170, and 15-175 of the Property Tax Code  
9 applicable to each lot, block, tract or parcel of real  
10 property within such redevelopment project area. The county  
11 clerk shall immediately after the written request to adjust  
12 the total initial equalized value is received determine the  
13 total homestead exemptions in the redevelopment project area  
14 provided by Sections 15-167, 15-170, and 15-175 of the  
15 Property Tax Code by adding together the homestead exemptions  
16 provided by said Sections on each lot, block, tract or parcel  
17 of real property within such redevelopment project area and  
18 then shall deduct the total of said exemptions from the total  
19 initial equalized assessed value. The county clerk shall  
20 then promptly certify such amount as the "total initial  
21 equalized assessed value as adjusted" of the taxable real  
22 property within such redevelopment project area.

23 (c) After the county clerk has certified the "total  
24 initial equalized assessed value" of the taxable real  
25 property in such area, then in respect to every taxing  
26 district containing a redevelopment project area, the county  
27 clerk or any other official required by law to ascertain the  
28 amount of the equalized assessed value of all taxable  
29 property within such district for the purpose of computing  
30 the rate per cent of tax to be extended upon taxable property  
31 within such district, shall in every year that tax increment  
32 allocation financing is in effect ascertain the amount of  
33 value of taxable property in a redevelopment project area by  
34 including in such amount the lower of the current equalized

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

24 (Source: P.A. 88-670, eff. 12-2-94.)

25 (65 ILCS 5/11-74.6-40)

26 Sec. 11-74.6-40. Equalized assessed value determination;  
27 property tax extension.

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

31 (1) shall determine the initial equalized assessed  
32 value of each parcel of real property in the  
33 redevelopment project area, which is the most recently

1 established equalized assessed value of each lot, block,  
2 tract or parcel of taxable real property within the  
3 redevelopment project area, minus the homestead  
4 exemptions provided by Sections 15-167, 15-170, and  
5 15-175 of the Property Tax Code; and

6 (2) shall certify to the municipality the total  
7 initial equalized assessed value of all taxable real  
8 property within the redevelopment project area.

9 (b) Any municipality that has established a vacant  
10 industrial buildings conservation area may, by ordinance  
11 passed after the adoption of tax increment allocation  
12 financing, provide that the county clerk immediately  
13 thereafter shall again determine:

14 (1) the updated initial equalized assessed value of  
15 each lot, block, tract or parcel of real property, which  
16 is the most recently ascertained equalized assessed value  
17 of each lot, block, tract or parcel of real property  
18 within the vacant industrial buildings conservation area;  
19 and

20 (2) the total updated initial equalized assessed  
21 value of all taxable real property within the  
22 redevelopment project area, which is the total of the  
23 updated initial equalized assessed value of all taxable  
24 real property within the vacant industrial buildings  
25 conservation area.

26 The county clerk shall certify to the municipality the  
27 total updated initial equalized assessed value of all taxable  
28 real property within the industrial buildings conservation  
29 area.

30 (c) After the county clerk has certified the total  
31 initial equalized assessed value or the total updated initial  
32 equalized assessed value of the taxable real property in the  
33 area, for each taxing district in which a redevelopment  
34 project area is situated, the county clerk or any other

1 official required by law to determine the amount of the  
2 equalized assessed value of all taxable property within the  
3 district for the purpose of computing the percentage rate of  
4 tax to be extended upon taxable property within the district,  
5 shall in every year that tax increment allocation financing  
6 is in effect determine the total equalized assessed value of  
7 taxable property in a redevelopment project area by including  
8 in that amount the lower of the current equalized assessed  
9 value or the certified total initial equalized assessed value  
10 or, if the total of updated equalized assessed value has been  
11 certified, the total updated initial equalized assessed value  
12 of all taxable real property in the redevelopment project  
13 area. After he has certified the total initial equalized  
14 assessed value he shall in the year of that certification, if  
15 tax rates have not been extended, and in every subsequent  
16 year that tax increment allocation financing is in effect,  
17 determine the amount of equalized assessed value of taxable  
18 property in a redevelopment project area by including in that  
19 amount the lower of the current total equalized assessed  
20 value or the certified total initial equalized assessed value  
21 or, if the total of updated initial equalized assessed values  
22 have been certified, the total updated initial equalized  
23 assessed value of all taxable real property in the  
24 redevelopment project area.

25 (d) The percentage rate of tax determined shall be  
26 extended on the current equalized assessed value of all  
27 property in the redevelopment project area in the same manner  
28 as the rate per cent of tax is extended to all other taxable  
29 property in the taxing district. The method of extending  
30 taxes established under this Section shall terminate when the  
31 municipality adopts an ordinance dissolving the special tax  
32 allocation fund for the redevelopment project area. This Law  
33 shall not be construed as relieving property owners within a  
34 redevelopment project area from paying a uniform rate of

1 taxes upon the current equalized assessed value of their  
2 taxable property as provided in the Property Tax Code.

3 (Source: P.A. 88-537; 88-670, eff. 12-2-94.)

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

7 (65 ILCS 110/45)

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

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

1 (b) After the county clerk has certified the "total  
2 initial equalized assessed value" of the taxable real  
3 property in the economic development project area, then in  
4 respect to every taxing district containing an economic  
5 development project area, the county clerk or any other  
6 official required by law to ascertain the amount of the  
7 equalized assessed value of all taxable property within the  
8 taxing district for the purpose of computing the rate per  
9 cent of tax to be extended upon taxable property within the  
10 taxing district shall, in every year that tax increment  
11 allocation financing is in effect, ascertain the amount of  
12 value of taxable property in an economic development project  
13 area by including in that amount the lower of the current  
14 equalized assessed value or the certified "total initial  
15 equalized assessed value" of all taxable real property in the  
16 area. The rate per cent of tax determined shall be extended  
17 to the current equalized assessed value of all property in  
18 the economic development project area in the same manner as  
19 the rate per cent of tax is extended to all other taxable  
20 property in the taxing district. The method of extending  
21 taxes established under this Section shall terminate when the  
22 municipality adopts an ordinance dissolving the special tax  
23 allocation fund for the economic development project area.  
24 This Act shall not be construed as relieving owners or  
25 lessees of property within an economic development project  
26 area from paying a uniform rate of taxes upon the current  
27 equalized assessed value of their taxable property as  
28 provided in the Property Tax Code.  
29 (Source: P.A. 89-176, eff. 1-1-96.)

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

32 (720 ILCS 5/17A-1) (from Ch. 38, par. 17A-1)

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

12           (a) The homestead exemptions ~~exemption~~ and homestead  
13 improvement exemption under Sections 15-167, 15-170, 15-175,  
14 and 15-180 of the Property Tax Code.

15           (b) Grants under the Senior Citizens and Disabled  
16 Persons Property Tax Relief and Pharmaceutical Assistance  
17 Act.

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

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

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

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

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

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

29 (Source: P.A. 87-895; 88-670, eff. 12-2-94.)

30           Section 90. The State Mandates Act is amended by adding  
31 Section 8.25 as follows:

32           (30 ILCS 805/8.25 new)

1       Sec. 8.25. Exempt mandate. Notwithstanding Sections 6  
2       and 8 of this Act, no reimbursement by the State is required  
3       for the implementation of any mandate created by this  
4       amendatory Act of the 92nd General Assembly.

5       Section 99. Effective date. This Act takes effect upon  
6       becoming law.