



Rep. Jehan Gordon-Booth

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10400SB2156ham001

LRB104 10595 HLH 27025 a

1 AMENDMENT TO SENATE BILL 2156

2 AMENDMENT NO. _____. Amend Senate Bill 2156 by replacing
3 everything after the enacting clause with the following:

4 "ARTICLE 5

5 Section 5-5. The Property Tax Code is amended by changing
6 Section 23-20 as follows:

7 (35 ILCS 200/23-20)

8 Sec. 23-20. Effect of protested payments; refunds. No
9 protest shall prevent or be a cause of delay in the
10 distribution of tax collections to the taxing districts of any
11 taxes collected which were not paid under protest. If the
12 final order of the Property Tax Appeal Board or of a court
13 results in a refund to the taxpayer, refunds shall be made by
14 the collector from funds remaining in the Protest Fund until
15 such funds are exhausted and thereafter from the next funds

1 collected after entry of the final order until full payment of
2 the refund and interest thereon has been made. Interest from
3 the date of payment, regardless of whether the payment was
4 made before the effective date of this amendatory Act of 1997,
5 or from the date payment is due, whichever is later, to the
6 date of refund shall also be paid to the taxpayer at the annual
7 rate of the lesser of (i) 5% or (ii) the percentage increase in
8 the Consumer Price Index For All Urban Consumers during the
9 12-month calendar year preceding the levy year for which the
10 refund was made, as published by the federal Bureau of Labor
11 Statistics.

12 A claim for a refund resulting from a final order of the
13 Property Tax Appeal Board, an order of the circuit court
14 pursuant to Section 23-15 or Section 14-15 of this Code, a
15 certificate of error certified pursuant to Section 14-15 of
16 this Code, or a certificate of error issued pursuant to
17 Section 14-25 of this Code shall not be allowed unless the
18 claim is filed within 20 years from the date the right to a
19 refund arose; provided, however, that the aggregate total of
20 refunded taxes and interest shall not exceed \$5,000,000 in any
21 calendar year for claims filed more than 7 years after the
22 right to the refund arose. If the payment of a claim for a
23 refund would cause the aggregate total of taxes and interest
24 to exceed \$5,000,000 in any year, the refund shall be paid in
25 the next succeeding year.

26 The changes made to this Section by this amendatory Act of

1 the 103rd General Assembly apply to matters concerning refund
2 claims filed on or after the first day of the first month
3 following the effective date of this amendatory Act of the
4 103rd General Assembly.

5 The changes made to this Section by this amendatory Act of
6 the 104th General Assembly apply to matters concerning refund
7 claims filed on or after the first day of the first month
8 following the effective date of this amendatory Act of the
9 104th General Assembly.

10 (Source: P.A. 103-655, eff. 7-19-24.)

11 ARTICLE 10

12 Section 10-5. The Property Tax Code is amended by changing
13 Section 22-65 as follows:

14 (35 ILCS 200/22-65)

15 Sec. 22-65. Form of deed.

16 (a) A tax deed executed by the county clerk under the
17 official seal of the county shall be recorded in the same
18 manner as other conveyances of property, and vests in the
19 grantee, his or her heirs and assigns, the title of the
20 property therein described without further acknowledgment or
21 evidence of the conveyance. The conveyance shall be
22 substantially in the following form:

23 State of Illinois)

1) ss.

2 County of

3 At a public sale of property for the nonpayment of taxes,
 4 held in the county above stated, on (insert date), the
 5 following described property was sold: (here place description
 6 of property conveyed). The property not having been redeemed
 7 from the sale, and it appearing that the holder of the
 8 certificate of purchase of the property has complied with the
 9 laws of the State of Illinois necessary to entitle (insert
 10 him, her or them) to a deed of the property: I, county
 11 clerk of the county of, in consideration of the property
 12 and by virtue of the statutes of the State of Illinois in such
 13 cases provided, grant and convey to, his or her heirs and
 14 assigns forever, the property described above.

15 Dated (insert date).

16 Signature of County Clerk

17 Seal of County of, Illinois

18 (b) Tax deeds that are issued to a land bank shall be
 19 recorded by the county and shall not require a municipal
 20 transfer stamp or be subject to any municipal real estate
 21 transfer taxes.

22 (Source: P.A. 91-357, eff. 7-29-99.)

23 ARTICLE 15

24 Section 15-5. The Property Tax Code is amended by changing

1 Section 15-168 as follows:

2 (35 ILCS 200/15-168)

3 Sec. 15-168. Homestead exemption for persons with
4 disabilities.

5 (a) Beginning with taxable year 2007, an annual homestead
6 exemption is granted to persons with disabilities in the
7 amount of \$2,000, except as provided in subsection (c), to be
8 deducted from the property's value as equalized or assessed by
9 the Department of Revenue. The person with a disability shall
10 receive the homestead exemption upon meeting the following
11 requirements:

12 (1) The property must be occupied as the primary
13 residence by the person with a disability.

14 (2) The person with a disability must be liable for
15 paying the real estate taxes on the property.

16 (3) The person with a disability must be an owner of
17 record of the property or have a legal or equitable
18 interest in the property as evidenced by a written
19 instrument. In the case of a leasehold interest in
20 property, the lease must be for a single family residence.

21 A person who has a disability during the taxable year is
22 eligible to apply for this homestead exemption during that
23 taxable year. Application must be made during the application
24 period in effect for the county of residence. If a homestead
25 exemption has been granted under this Section and the person

1 awarded the exemption subsequently becomes a resident of a
2 facility licensed under the Nursing Home Care Act, the
3 Specialized Mental Health Rehabilitation Act of 2013, the
4 ID/DD Community Care Act, or the MC/DD Act, then the exemption
5 shall continue (i) so long as the residence continues to be
6 occupied by the qualifying person's spouse or (ii) if the
7 residence remains unoccupied but is still owned by the person
8 qualified for the homestead exemption.

9 (b) For the purposes of this Section, "person with a
10 disability" means a person unable to engage in any substantial
11 gainful activity by reason of a medically determinable
12 physical or mental impairment which can be expected to result
13 in death or has lasted or can be expected to last for a
14 continuous period of not less than 12 months. Persons with
15 disabilities filing claims under this Act shall submit proof
16 of disability in such form and manner as the Department shall
17 by rule and regulation prescribe. Proof that a claimant is
18 eligible to receive disability benefits under the Federal
19 Social Security Act shall constitute proof of disability for
20 purposes of this Act. Issuance of an Illinois Person with a
21 Disability Identification Card stating that the claimant is
22 under a Class 2 disability, as defined in Section 4A of the
23 Illinois Identification Card Act, shall constitute proof that
24 the person named thereon is a person with a disability for
25 purposes of this Act. A person with a disability not covered
26 under the Federal Social Security Act and not presenting an

1 Illinois Person with a Disability Identification Card stating
2 that the claimant is under a Class 2 disability shall be
3 examined by a physician, optometrist (if the person qualifies
4 because of a visual disability), advanced practice registered
5 nurse, or physician assistant designated by the Department,
6 and his status as a person with a disability determined using
7 the same standards as used by the Social Security
8 Administration. The costs of any required examination shall be
9 borne by the claimant. An applicant who receives an exemption
10 under this Section and who submits documentation by the
11 examining physician, optometrist (if the person qualifies
12 because of a visual disability), advanced practice registered
13 nurse, or physician assistant that the applicant is totally
14 and permanently disabled need not be reexamined to receive the
15 exemption under this Section in a subsequent taxable year,
16 provided that (i) the applicant attaches the original
17 documentation of total and permanent disability to his or her
18 application in the subsequent taxable year, (ii) the exemption
19 has not been deemed erroneous since the last application, and
20 (iii) the claimant has not reported their ineligibility to
21 receive the exemption.

22 (c) For land improved with (i) an apartment building owned
23 and operated as a cooperative or (ii) a life care facility as
24 defined under Section 2 of the Life Care Facilities Act that is
25 considered to be a cooperative, the maximum reduction from the
26 value of the property, as equalized or assessed by the

1 Department, shall be multiplied by the number of apartments or
2 units occupied by a person with a disability. The person with a
3 disability shall receive the homestead exemption upon meeting
4 the following requirements:

5 (1) The property must be occupied as the primary
6 residence by the person with a disability.

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

15 (3) The person with a disability must be an owner of
16 record of a legal or equitable interest in the cooperative
17 apartment building. A leasehold interest does not meet
18 this requirement.

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

1 of a Class B misdemeanor.

2 (d) The chief county assessment officer shall determine
3 the eligibility of property to receive the homestead exemption
4 according to guidelines established by the Department. After a
5 person has received an exemption under this Section, an annual
6 verification of eligibility for the exemption shall be mailed
7 to the taxpayer.

8 In counties with fewer than 3,000,000 inhabitants, the
9 chief county assessment officer shall provide to each person
10 granted a homestead exemption under this Section a form to
11 designate any other person to receive a duplicate of any
12 notice of delinquency in the payment of taxes assessed and
13 levied under this Code on the person's qualifying property.
14 The duplicate notice shall be in addition to the notice
15 required to be provided to the person receiving the exemption
16 and shall be given in the manner required by this Code. The
17 person filing the request for the duplicate notice shall pay
18 an administrative fee of \$5 to the chief county assessment
19 officer. The assessment officer shall then file the executed
20 designation with the county collector, who shall issue the
21 duplicate notices as indicated by the designation. A
22 designation may be rescinded by the person with a disability
23 in the manner required by the chief county assessment officer.

24 (d-5) Notwithstanding any other provision of law, each
25 chief county assessment officer may approve this exemption for
26 the 2020 taxable year, without application, for any property

1 that was approved for this exemption for the 2019 taxable
2 year, provided that:

3 (1) the county board has declared a local disaster as
4 provided in the Illinois Emergency Management Agency Act
5 related to the COVID-19 public health emergency;

6 (2) the owner of record of the property as of January
7 1, 2020 is the same as the owner of record of the property
8 as of January 1, 2019;

9 (3) the exemption for the 2019 taxable year has not
10 been determined to be an erroneous exemption as defined by
11 this Code; and

12 (4) the applicant for the 2019 taxable year has not
13 asked for the exemption to be removed for the 2019 or 2020
14 taxable years.

15 (d-10) Notwithstanding any other provision of law, each
16 chief county assessment officer may approve this exemption for
17 the 2021 taxable year, without application, for any property
18 that was approved for this exemption for the 2020 taxable
19 year, if:

20 (1) the county board has declared a local disaster as
21 provided in the Illinois Emergency Management Agency Act
22 related to the COVID-19 public health emergency;

23 (2) the owner of record of the property as of January
24 1, 2021 is the same as the owner of record of the property
25 as of January 1, 2020;

26 (3) the exemption for the 2020 taxable year has not

1 been determined to be an erroneous exemption as defined by
2 this Code; and

3 (4) the taxpayer for the 2020 taxable year has not
4 asked for the exemption to be removed for the 2020 or 2021
5 taxable years.

6 (d-15) For taxable years 2022 through 2027, in any county
7 of more than 3,000,000 residents, and in any other county
8 where the county board has authorized such action by ordinance
9 or resolution, a chief county assessment officer may renew
10 this exemption for any person who applied for the exemption
11 and presented proof of eligibility, as described in subsection
12 (b), without an annual application as required under
13 subsection (d). A chief county assessment officer shall not
14 automatically renew an exemption under this subsection if: the
15 physician, advanced practice registered nurse, optometrist, or
16 physician assistant who examined the claimant determined that
17 the disability is not expected to continue for 12 months or
18 more; the exemption has been deemed erroneous since the last
19 application; or the claimant has reported their ineligibility
20 to receive the exemption. A chief county assessment officer
21 who automatically renews an exemption under this subsection
22 shall notify a person of a subsequent determination not to
23 automatically renew that person's exemption and shall provide
24 that person with an application to renew the exemption.

25 (e) A taxpayer who claims an exemption under Section
26 15-165 or 15-169 may not claim an exemption under this

1 Section.

2 (Source: P.A. 102-136, eff. 7-23-21; 102-895, eff. 5-23-22;
3 103-154, eff. 6-30-23.)

4 ARTICLE 20

5 Section 20-5. The Property Tax Code is amended by changing
6 Sections 16-120 and 16-125 as follows:

7 (35 ILCS 200/16-120)

8 Sec. 16-120. Decision on complaints. In counties with
9 3,000,000 or more inhabitants, at its meeting for the purpose
10 of revising and correcting the assessments, the board of
11 appeals (until the first Monday in December 1998 and the board
12 of review beginning the first Monday in December 1998 and
13 thereafter), upon complaint filed by a taxpayer or taxing
14 district as prescribed in this Code, may revise the entire
15 assessment of any taxpayer, or any part thereof, and correct
16 the same as shall appear to the board to be just. The
17 assessment of the property of any taxpayer shall not be
18 increased unless that taxpayer or that taxpayer's ~~his~~ agent
19 shall first have been notified in writing and been given an
20 opportunity to be heard. In making a decision upon a complaint
21 filed by a complainant's agent, the board shall be limited to
22 the evidence presented by the complainant or the complainant's
23 agent, the county assessor, and a taxing district, and each

1 complaint shall be limited to the grounds listed in the
2 petition, the supporting documents filed with the board, and
3 the rebuttal evidence filed with the board. No assessment may
4 be revised and corrected until the complainant or the
5 complainant's agent has been given a period of 30 days to
6 review and rebut a decision of the board.

7 (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff.
8 8-14-96.)

9 (35 ILCS 200/16-125)

10 Sec. 16-125. Hearings. In counties with 3,000,000 or more
11 inhabitants, complaints filed with the board of appeals (until
12 the first Monday in December 1998 and the board of review
13 beginning the first Monday in December 1998 and thereafter)
14 shall be classified by townships. All complaints shall be
15 docketed numerically, in the order in which they are
16 presented, as nearly as possible, in books or computer records
17 kept for that purpose, which shall be open to public
18 inspection. The complaints shall be considered by townships
19 until they have been heard and passed upon by the board. After
20 completing final action on all matters in a township, the
21 board shall transmit such final actions to the county
22 assessor.

23 A hearing upon any complaint shall not be held until the
24 taxpayer affected and the county assessor have each been
25 notified and have been given an opportunity to be heard. An

1 oral hearing shall be granted on request of any complainant or
2 any complainant's agent. All hearings shall be open to the
3 public and the board shall sit together and hear the
4 representations of the interested parties or their
5 representatives. An order for a correction of any assessment
6 shall not be made unless both commissioners of the board, or a
7 majority of the members in the case of a board of review,
8 concur therein, in which case, an order for correction shall
9 be made in open session and entered in the records of the
10 board. Beginning with the 2026 assessment year, when a
11 decision is made on a complaint, ~~When an assessment is ordered~~
12 ~~corrected,~~ the board shall transmit a computer printout of the
13 results, or make and sign a brief written statement of the
14 decision ~~reason for the change and the manner in which the~~
15 ~~method used by the assessor in making the assessment was~~
16 ~~erroneous,~~ and shall deliver a copy of the statement to the
17 county assessor, the complainant, and the complainant's agent,
18 if any. Upon request the board shall hear any taxpayer in
19 opposition to a proposed reduction in any assessment.

20 The board may destroy or otherwise dispose of complaints
21 and records pertaining thereto after the lapse of 5 years from
22 the date of filing.

23 (Source: P.A. 97-1054, eff. 1-1-13.)

1 Section 25-5. The Property Tax Code is amended by changing
2 Sections 9-20, 16-8, 16-105, and 23-15 as follows:

3 (35 ILCS 200/9-20)

4 Sec. 9-20. Property assessment records ~~record cards~~.

5 (a) In all counties, all property records ~~record cards~~
6 maintained by a township assessor, multi-township assessor, or
7 chief county assessment officer shall be public records, and
8 shall be available for public inspection during business
9 hours, subject to reasonable rules and regulations of the
10 custodian of the records. Upon request and payment of such
11 reasonable fee established by the custodian, a copy or
12 printout shall be provided to any person.

13 (b) Property assessment records ~~record cards~~ may be
14 established and maintained on electronic equipment or
15 microfiche, and that system may be the exclusive record of
16 property information. Where assessment records are presently
17 maintained in an electronic format, the township assessor,
18 multi-township assessor, or chief county assessment officer
19 shall make those records available for immediate public
20 inspection through Internet access. Where assessment records,
21 or some of them, are not presently maintained in an electronic
22 format, the township assessor, multi-township assessor, or
23 chief county assessment officer shall, as soon as may be
24 feasible, convert all assessment records into an electronic
25 format and maintain those records in that format thereafter,

1 and shall, as soon as feasible, make those records available
2 for immediate public inspection, preferably through Internet
3 access.

4 (c) When a person requests a copy of a record maintained in
5 an electronic format, the custodian of the records shall
6 furnish it in the electronic format specified by the
7 requester, if feasible. If it is not feasible to furnish the
8 records in the specified electronic format, then the custodian
9 shall furnish it in the format in which it is maintained by the
10 assessor or chief county assessment officer or in paper format
11 at the option of the requester. The assessor or chief county
12 assessment officer may charge the requester for the actual
13 cost of purchasing the recording medium, whether disc,
14 diskette, tape, or other medium. The requester may not be
15 charged for the costs of any search and review of the records
16 or other personnel costs associated with reproducing the
17 records, except that charges may be made in cases of
18 commercial requests as provided in subsection (f) of Section 6
19 of the Freedom of Information Act.

20 (d) As used in this Section, "commercial request" has the
21 meaning provided in the Freedom of Information Act, provided
22 that any request made by a taxpayer or the taxpayer's legal
23 representative for purposes of reviewing or challenging the
24 accuracy, legality, or constitutionality of the taxpayer's
25 assessment or other assessments in relation to such a review
26 or challenge shall not be considered to be a commercial

1 request.

2 (Source: P.A. 83-1312; 88-455.)

3 (35 ILCS 200/16-8)

4 Sec. 16-8. Books and records of chief county assessment
5 officer.

6 (a) In counties with 3,000,000 or more inhabitants, the
7 chief county assessment officer shall maintain records of the
8 assessed value of each parcel of property and shall enter upon
9 appropriate ~~the property records record card of each town or~~
10 ~~city lot or parcel of land~~ the elements (or basis) of valuation
11 and computations that are taken into consideration by the
12 chief county assessment officer in ascertaining and
13 determining the fair cash value of each ~~town or city lot or~~
14 ~~parcel of land and~~ improvements of each improvement thereon,
15 including the basic approach (cost, sales comparison, or
16 income) used to estimate the value of the property, and all
17 other elements or factors ~~(shown by percentages or otherwise)~~
18 that were taken into consideration in determining the fair
19 cash value of each parcel of property, including, but not
20 limited to, capitalization rates and tax loads, rental income
21 data and any adjustments thereto, ratios of expenses to
22 income, net income, vacancy and collection loss, reproduction
23 or replacement cost calculators or manuals, physical,
24 functional, and economic depreciation or obsolescence, and
25 comparable sales and sales adjustment factors. The disclosure

1 of the elements (or basis) of valuation on the assessment
2 records shall be sufficient to explain how the fair cash value
3 and the assessment of each parcel of property was estimated
4 and determined by the chief county assessment officer ~~as~~
5 ~~enhancing or detracting elements (such as depth, corner,~~
6 ~~alley, railway or other elements).~~ The assessment officer
7 shall maintain the records for at least 10 years. Upon request
8 by the board of appeals (until the first Monday in December
9 1998 and the board of review beginning the first Monday in
10 December 1998 and thereafter), the officer shall immediately
11 furnish all of the requested records to the board. The records
12 shall be available, on request, to the taxpayer at any time, as
13 provided in Section 9-20. The chief county assessment officer
14 shall certify, in writing, the amount of the assessment to the
15 board. If the records maintained by the chief county
16 assessment officer at the time the assessment is certified to
17 the board and at all times thereafter do not disclose ~~under~~
18 ~~subsection (a) contain none of~~ the elements (or basis) of
19 valuation for the parcel sufficiently to explain how the
20 valuation of that parcel was determined, then any increase by
21 the chief county assessment officer shall be considered
22 invalid by the board of review, the Property Tax Appeal Board,
23 or the circuit court acting on a complaint under this Code
24 ~~Section 16-120~~; and no action by the board of review under
25 Section 16-120 shall result in an increase in the valuation
26 for the parcel for the current assessment year.

1 (b) In counties with 3,000,000 or more inhabitants, the
2 notice given by the chief county assessment officer to a
3 taxpayer of a proposed increase in assessment shall designate
4 the reason for the increase. If a taxpayer files an assessment
5 complaint with the chief county assessment officer, the
6 notification to the taxpayer of a determination on the
7 assessment complaint shall designate the reason for the
8 result.

9 (c) The provisions of this Section shall be applicable
10 beginning with the assessment for the 1997 tax year.

11 (Source: P.A. 89-718, eff. 3-7-97; 90-4, eff. 3-7-97.)

12 (35 ILCS 200/16-105)

13 Sec. 16-105. Time of meeting; public ~~Public~~ records. In
14 counties with 3,000,000 or more inhabitants, the board of
15 appeals (until the first Monday in December 1998 and the board
16 of review beginning the first Monday in December 1998 and
17 thereafter) shall meet on or before the second Monday in
18 September in each year for the purpose of revising the
19 assessment of property as provided for in this Code. The
20 meeting may be adjourned from day to day as may be necessary.

21 All hearings conducted by the board under this Code shall
22 be open to the public. All files maintained by the board
23 relating to the matters specified in Sections 16-95, 16-100,
24 and 16-140 shall be available for public inspection during
25 regular office hours. However, only the actual portions of the

1 income tax return relating to the property for which a
2 complaint has been filed shall be a public record. Copies of
3 such records shall be furnished upon request in the same
4 manner and upon the same terms as is provided with respect to
5 assessment records under Section 9-20. Whenever possible, all
6 such records shall be maintained by the board of review in an
7 electronic format and shall be made available for immediate
8 public inspection, preferably through Internet access. ~~The~~
9 ~~board may charge for the costs of copying, at 35¢ per page of~~
10 ~~legal size or smaller and \$1 for each larger page.~~

11 (Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-671, eff.
12 8-14-96.)

13 (35 ILCS 200/23-15)

14 Sec. 23-15. Tax objection procedure and hearing.

15 (a) A tax objection complaint under Section 23-10 shall be
16 filed in the circuit court of the county in which the subject
17 property is located. Joinder of plaintiffs shall be permitted
18 to the same extent permitted by law in any personal action
19 pending in the court and shall be in accordance with Section
20 2-404 of the Code of Civil Procedure; provided, however, that
21 no complaint shall be filed as a class action. The complaint
22 shall name the county collector as defendant, may name
23 additional defendants as appropriate to the issues, and shall
24 specify any objections that the plaintiff may have to the
25 taxes in question. ~~No appearance or answer by the county~~

1 ~~collector to the tax objection complaint, nor any further~~
2 ~~pleadings, need be filed.~~ Amendments to the complaint may be
3 made to the same extent which, by law, could be made in any
4 personal action pending in the court. Answers, motions, and
5 other matters related to pleadings shall be in accordance with
6 the Code of Civil Procedure, provided that: (1) the county
7 collector need not appear or answer or otherwise plead in
8 response to the complaint except by order of the court; (2) the
9 court shall set by rule or order the initial time for other
10 defendants to answer or otherwise plead in response to the
11 complaint; and (3) in all cases in which the issues require the
12 collector to answer or otherwise plead in response to the
13 complaint, the court shall set by order the initial time for
14 such answer or other response. The time set for answers or
15 other responses shall be no later than 30 days after the
16 court's entry of the first case management order or after
17 joinder of a defendant after the first case management order.

18 (b) (1) The court, sitting without a jury, shall hear and
19 determine all objections specified to the taxes, assessments,
20 or levies in question. This Section shall be construed to
21 provide a complete remedy for any claims with respect to those
22 taxes, assessments, or levies, excepting only matters for
23 which an exclusive remedy is provided elsewhere in this Code.

24 (2) The taxes, assessments, and levies that are the
25 subject of the objection shall be presumed correct and legal,
26 but the presumption is rebuttable. The ~~plaintiff has the~~

1 burden of proving any contested matter of fact is by clear and
2 convincing evidence.

3 (3) Objections to assessments shall be heard de novo by
4 the court. The court shall grant relief in the cases in which
5 the objector meets the burden of proof under this Section and
6 shows an assessment to be incorrect or illegal. ~~If an~~
7 ~~objection is made claiming incorrect valuation, the court~~
8 ~~shall consider the objection without regard to the correctness~~
9 ~~of any practice, procedure, or method of valuation followed by~~
10 ~~the assessor, board of appeals, or board of review in making or~~
11 ~~reviewing the assessment, and without regard to the intent or~~
12 ~~motivation of any assessing official.~~ The doctrine known as
13 constructive fraud is hereby abolished for purposes of all
14 challenges to taxes, assessments, or levies.

15 (c) If the court orders a refund of any part of the taxes
16 paid, it shall also order the payment of interest as provided
17 in Section 23-20. Appeals may be taken from final judgments as
18 in other civil cases.

19 (d) This amendatory Act of 1995 shall apply to all tax
20 objection matters still pending for any tax year, except as
21 provided in Sections 23-5 and 23-10 regarding procedures and
22 time limitations for payment of taxes and filing tax objection
23 complaints.

24 (e) In counties with less than 3,000,000 inhabitants, if
25 the court renders a decision lowering the assessment of a
26 particular parcel on which a residence occupied by the owner

1 is situated, the reduced assessment, subject to equalization,
2 shall remain in effect for the remainder of the general
3 assessment period as provided in Sections 9-215 through 9-225,
4 unless that parcel is subsequently sold in an arm's length
5 transaction establishing a fair cash value for the parcel that
6 is different from the fair cash value on which the court's
7 assessment is based, or unless the decision of the court is
8 reversed or modified upon review.

9 (Source: P.A. 88-455; 88-642, eff. 9-9-94; 89-126, eff.
10 7-11-95; 89-290, eff. 1-1-96; 89-593, eff. 8-1-96; 89-626,
11 eff. 8-9-96.)

12 ARTICLE 30

13 Section 30-5. The Freedom of Information Act is amended by
14 changing Section 7 as follows:

15 (5 ILCS 140/7)

16 Sec. 7. Exemptions.

17 (1) When a request is made to inspect or copy a public
18 record that contains information that is exempt from
19 disclosure under this Section, but also contains information
20 that is not exempt from disclosure, the public body may elect
21 to redact the information that is exempt. The public body
22 shall make the remaining information available for inspection
23 and copying. Subject to this requirement, the following shall

1 be exempt from inspection and copying:

2 (a) Information specifically prohibited from
3 disclosure by federal or State law or rules and
4 regulations implementing federal or State law.

5 (b) Private information, unless disclosure is required
6 by another provision of this Act, a State or federal law,
7 or a court order.

8 (b-5) Files, documents, and other data or databases
9 maintained by one or more law enforcement agencies and
10 specifically designed to provide information to one or
11 more law enforcement agencies regarding the physical or
12 mental status of one or more individual subjects.

13 (c) Personal information contained within public
14 records, the disclosure of which would constitute a
15 clearly unwarranted invasion of personal privacy, unless
16 the disclosure is consented to in writing by the
17 individual subjects of the information. "Unwarranted
18 invasion of personal privacy" means the disclosure of
19 information that is highly personal or objectionable to a
20 reasonable person and in which the subject's right to
21 privacy outweighs any legitimate public interest in
22 obtaining the information. The disclosure of information
23 that bears on the public duties of public employees and
24 officials shall not be considered an invasion of personal
25 privacy.

26 (d) Records in the possession of any public body

1 created in the course of administrative enforcement
2 proceedings, and any law enforcement or correctional
3 agency for law enforcement purposes, but only to the
4 extent that disclosure would:

5 (i) interfere with pending or actually and
6 reasonably contemplated law enforcement proceedings
7 conducted by any law enforcement or correctional
8 agency that is the recipient of the request;

9 (ii) interfere with active administrative
10 enforcement proceedings conducted by the public body
11 that is the recipient of the request;

12 (iii) create a substantial likelihood that a
13 person will be deprived of a fair trial or an impartial
14 hearing;

15 (iv) unavoidably disclose the identity of a
16 confidential source, confidential information
17 furnished only by the confidential source, or persons
18 who file complaints with or provide information to
19 administrative, investigative, law enforcement, or
20 penal agencies; except that the identities of
21 witnesses to traffic crashes, traffic crash reports,
22 and rescue reports shall be provided by agencies of
23 local government, except when disclosure would
24 interfere with an active criminal investigation
25 conducted by the agency that is the recipient of the
26 request;

1 (v) disclose unique or specialized investigative
2 techniques other than those generally used and known
3 or disclose internal documents of correctional
4 agencies related to detection, observation, or
5 investigation of incidents of crime or misconduct, and
6 disclosure would result in demonstrable harm to the
7 agency or public body that is the recipient of the
8 request;

9 (vi) endanger the life or physical safety of law
10 enforcement personnel or any other person; or

11 (vii) obstruct an ongoing criminal investigation
12 by the agency that is the recipient of the request.

13 (d-5) A law enforcement record created for law
14 enforcement purposes and contained in a shared electronic
15 record management system if the law enforcement agency
16 that is the recipient of the request did not create the
17 record, did not participate in or have a role in any of the
18 events which are the subject of the record, and only has
19 access to the record through the shared electronic record
20 management system.

21 (d-6) Records contained in the Officer Professional
22 Conduct Database under Section 9.2 of the Illinois Police
23 Training Act, except to the extent authorized under that
24 Section. This includes the documents supplied to the
25 Illinois Law Enforcement Training Standards Board from the
26 Illinois State Police and Illinois State Police Merit

1 Board.

2 (d-7) Information gathered or records created from the
3 use of automatic license plate readers in connection with
4 Section 2-130 of the Illinois Vehicle Code.

5 (e) Records that relate to or affect the security of
6 correctional institutions and detention facilities.

7 (e-5) Records requested by persons committed to the
8 Department of Corrections, Department of Human Services
9 Division of Mental Health, or a county jail if those
10 materials are available in the library of the correctional
11 institution or facility or jail where the inmate is
12 confined.

13 (e-6) Records requested by persons committed to the
14 Department of Corrections, Department of Human Services
15 Division of Mental Health, or a county jail if those
16 materials include records from staff members' personnel
17 files, staff rosters, or other staffing assignment
18 information.

19 (e-7) Records requested by persons committed to the
20 Department of Corrections or Department of Human Services
21 Division of Mental Health if those materials are available
22 through an administrative request to the Department of
23 Corrections or Department of Human Services Division of
24 Mental Health.

25 (e-8) Records requested by a person committed to the
26 Department of Corrections, Department of Human Services

1 Division of Mental Health, or a county jail, the
2 disclosure of which would result in the risk of harm to any
3 person or the risk of an escape from a jail or correctional
4 institution or facility.

5 (e-9) Records requested by a person in a county jail
6 or committed to the Department of Corrections or
7 Department of Human Services Division of Mental Health,
8 containing personal information pertaining to the person's
9 victim or the victim's family, including, but not limited
10 to, a victim's home address, home telephone number, work
11 or school address, work telephone number, social security
12 number, or any other identifying information, except as
13 may be relevant to a requester's current or potential case
14 or claim.

15 (e-10) Law enforcement records of other persons
16 requested by a person committed to the Department of
17 Corrections, Department of Human Services Division of
18 Mental Health, or a county jail, including, but not
19 limited to, arrest and booking records, mug shots, and
20 crime scene photographs, except as these records may be
21 relevant to the requester's current or potential case or
22 claim.

23 (f) Preliminary drafts, notes, recommendations,
24 memoranda, and other records in which opinions are
25 expressed, or policies or actions are formulated, except
26 that a specific record or relevant portion of a record

1 shall not be exempt when the record is publicly cited and
2 identified by the head of the public body. The exemption
3 provided in this paragraph (f) extends to all those
4 records of officers and agencies of the General Assembly
5 that pertain to the preparation of legislative documents.

6 (g) Trade secrets and commercial or financial
7 information obtained from a person or business where the
8 trade secrets or commercial or financial information are
9 furnished under a claim that they are proprietary,
10 privileged, or confidential, and that disclosure of the
11 trade secrets or commercial or financial information would
12 cause competitive harm to the person or business, and only
13 insofar as the claim directly applies to the records
14 requested.

15 The information included under this exemption includes
16 all trade secrets and commercial or financial information
17 obtained by a public body, including a public pension
18 fund, from a private equity fund or a privately held
19 company within the investment portfolio of a private
20 equity fund as a result of either investing or evaluating
21 a potential investment of public funds in a private equity
22 fund. The exemption contained in this item does not apply
23 to the aggregate financial performance information of a
24 private equity fund, nor to the identity of the fund's
25 managers or general partners. The exemption contained in
26 this item does not apply to the identity of a privately

1 held company within the investment portfolio of a private
2 equity fund, unless the disclosure of the identity of a
3 privately held company may cause competitive harm.

4 Nothing contained in this paragraph (g) shall be
5 construed to prevent a person or business from consenting
6 to disclosure.

7 (h) Proposals and bids for any contract, grant, or
8 agreement, including information which if it were
9 disclosed would frustrate procurement or give an advantage
10 to any person proposing to enter into a contractor
11 agreement with the body, until an award or final selection
12 is made. Information prepared by or for the body in
13 preparation of a bid solicitation shall be exempt until an
14 award or final selection is made.

15 (i) Valuable formulae, computer geographic systems,
16 designs, drawings, and research data obtained or produced
17 by any public body when disclosure could reasonably be
18 expected to produce private gain or public loss. The
19 exemption for "computer geographic systems" provided in
20 this paragraph (i) does not extend to requests made by
21 news media as defined in Section 2 of this Act when the
22 requested information is not otherwise exempt and the only
23 purpose of the request is to access and disseminate
24 information regarding the health, safety, welfare, or
25 legal rights of the general public.

26 (j) The following information pertaining to

1 educational matters:

2 (i) test questions, scoring keys, and other
3 examination data used to administer an academic
4 examination;

5 (ii) information received by a primary or
6 secondary school, college, or university under its
7 procedures for the evaluation of faculty members by
8 their academic peers;

9 (iii) information concerning a school or
10 university's adjudication of student disciplinary
11 cases, but only to the extent that disclosure would
12 unavoidably reveal the identity of the student; and

13 (iv) course materials or research materials used
14 by faculty members.

15 (k) Architects' plans, engineers' technical
16 submissions, and other construction related technical
17 documents for projects not constructed or developed in
18 whole or in part with public funds and the same for
19 projects constructed or developed with public funds,
20 including, but not limited to, power generating and
21 distribution stations and other transmission and
22 distribution facilities, water treatment facilities,
23 airport facilities, sport stadiums, convention centers,
24 and all government owned, operated, or occupied buildings,
25 but only to the extent that disclosure would compromise
26 security.

1 (l) Minutes of meetings of public bodies closed to the
2 public as provided in the Open Meetings Act until the
3 public body makes the minutes available to the public
4 under Section 2.06 of the Open Meetings Act.

5 (m) Communications between a public body and an
6 attorney or auditor representing the public body that
7 would not be subject to discovery in litigation, and
8 materials prepared or compiled by or for a public body in
9 anticipation of a criminal, civil, or administrative
10 proceeding upon the request of an attorney advising the
11 public body, and materials prepared or compiled with
12 respect to internal audits of public bodies.

13 (n) Records relating to a public body's adjudication
14 of employee grievances or disciplinary cases; however,
15 this exemption shall not extend to the final outcome of
16 cases in which discipline is imposed.

17 (o) Administrative or technical information associated
18 with automated data processing operations, including, but
19 not limited to, software, operating protocols, computer
20 program abstracts, file layouts, source listings, object
21 modules, load modules, user guides, documentation
22 pertaining to all logical and physical design of
23 computerized systems, employee manuals, and any other
24 information that, if disclosed, would jeopardize the
25 security of the system or its data or the security of
26 materials exempt under this Section.

1 (p) Records relating to collective negotiating matters
2 between public bodies and their employees or
3 representatives, except that any final contract or
4 agreement shall be subject to inspection and copying.

5 (q) Test questions, scoring keys, and other
6 examination data used to determine the qualifications of
7 an applicant for a license or employment.

8 (r) The records, documents, and information relating
9 to real estate purchase negotiations until those
10 negotiations have been completed or otherwise terminated.
11 With regard to a parcel involved in a pending or actually
12 and reasonably contemplated eminent domain proceeding
13 under the Eminent Domain Act, records, documents, and
14 information relating to that parcel shall be exempt except
15 as may be allowed under discovery rules adopted by the
16 Illinois Supreme Court. The records, documents, and
17 information relating to a real estate sale shall be exempt
18 until a sale is consummated.

19 (s) Any and all proprietary information and records
20 related to the operation of an intergovernmental risk
21 management association or self-insurance pool or jointly
22 self-administered health and accident cooperative or pool.
23 Insurance or self-insurance (including any
24 intergovernmental risk management association or
25 self-insurance pool) claims, loss or risk management
26 information, records, data, advice, or communications.

1 (t) Information contained in or related to
2 examination, operating, or condition reports prepared by,
3 on behalf of, or for the use of a public body responsible
4 for the regulation or supervision of financial
5 institutions, insurance companies, or pharmacy benefit
6 managers, unless disclosure is otherwise required by State
7 law.

8 (u) Information that would disclose or might lead to
9 the disclosure of secret or confidential information,
10 codes, algorithms, programs, or private keys intended to
11 be used to create electronic signatures under the Uniform
12 Electronic Transactions Act.

13 (v) Vulnerability assessments, security measures, and
14 response policies or plans that are designed to identify,
15 prevent, or respond to potential attacks upon a
16 community's population or systems, facilities, or
17 installations, but only to the extent that disclosure
18 could reasonably be expected to expose the vulnerability
19 or jeopardize the effectiveness of the measures, policies,
20 or plans, or the safety of the personnel who implement
21 them or the public. Information exempt under this item may
22 include such things as details pertaining to the
23 mobilization or deployment of personnel or equipment, to
24 the operation of communication systems or protocols, to
25 cybersecurity vulnerabilities, or to tactical operations.

26 (w) (Blank).

1 (x) Maps and other records regarding the location or
2 security of generation, transmission, distribution,
3 storage, gathering, treatment, or switching facilities
4 owned by a utility, by a power generator, or by the
5 Illinois Power Agency.

6 (y) Information contained in or related to proposals,
7 bids, or negotiations related to electric power
8 procurement under Section 1-75 of the Illinois Power
9 Agency Act and Section 16-111.5 of the Public Utilities
10 Act that is determined to be confidential and proprietary
11 by the Illinois Power Agency or by the Illinois Commerce
12 Commission.

13 (z) Information about students exempted from
14 disclosure under Section 10-20.38 or 34-18.29 of the
15 School Code, and information about undergraduate students
16 enrolled at an institution of higher education exempted
17 from disclosure under Section 25 of the Illinois Credit
18 Card Marketing Act of 2009.

19 (aa) Information the disclosure of which is exempted
20 under the Viatical Settlements Act of 2009.

21 (bb) Records and information provided to a mortality
22 review team and records maintained by a mortality review
23 team appointed under the Department of Juvenile Justice
24 Mortality Review Team Act.

25 (cc) Information regarding interments, entombments, or
26 inurnments of human remains that are submitted to the

1 Cemetery Oversight Database under the Cemetery Care Act or
2 the Cemetery Oversight Act, whichever is applicable.

3 (dd) Correspondence and records (i) that may not be
4 disclosed under Section 11-9 of the Illinois Public Aid
5 Code or (ii) that pertain to appeals under Section 11-8 of
6 the Illinois Public Aid Code.

7 (ee) The names, addresses, or other personal
8 information of persons who are minors and are also
9 participants and registrants in programs of park
10 districts, forest preserve districts, conservation
11 districts, recreation agencies, and special recreation
12 associations.

13 (ff) The names, addresses, or other personal
14 information of participants and registrants in programs of
15 park districts, forest preserve districts, conservation
16 districts, recreation agencies, and special recreation
17 associations where such programs are targeted primarily to
18 minors.

19 (gg) Confidential information described in Section
20 1-100 of the Illinois Independent Tax Tribunal Act of
21 2012.

22 (hh) The report submitted to the State Board of
23 Education by the School Security and Standards Task Force
24 under item (8) of subsection (d) of Section 2-3.160 of the
25 School Code and any information contained in that report.

26 (ii) Records requested by persons committed to or

1 detained by the Department of Human Services under the
2 Sexually Violent Persons Commitment Act or committed to
3 the Department of Corrections under the Sexually Dangerous
4 Persons Act if those materials: (i) are available in the
5 library of the facility where the individual is confined;
6 (ii) include records from staff members' personnel files,
7 staff rosters, or other staffing assignment information;
8 or (iii) are available through an administrative request
9 to the Department of Human Services or the Department of
10 Corrections.

11 (jj) Confidential information described in Section
12 5-535 of the Civil Administrative Code of Illinois.

13 (kk) The public body's credit card numbers, debit card
14 numbers, bank account numbers, Federal Employer
15 Identification Number, security code numbers, passwords,
16 and similar account information, the disclosure of which
17 could result in identity theft or impression or defrauding
18 of a governmental entity or a person.

19 (ll) Records concerning the work of the threat
20 assessment team of a school district, including, but not
21 limited to, any threat assessment procedure under the
22 School Safety Drill Act and any information contained in
23 the procedure.

24 (mm) Information prohibited from being disclosed under
25 subsections (a) and (b) of Section 15 of the Student
26 Confidential Reporting Act.

1 (nn) Proprietary information submitted to the
2 Environmental Protection Agency under the Drug Take-Back
3 Act.

4 (oo) Records described in subsection (f) of Section
5 3-5-1 of the Unified Code of Corrections.

6 (pp) Any and all information regarding burials,
7 interments, or entombments of human remains as required to
8 be reported to the Department of Natural Resources
9 pursuant either to the Archaeological and Paleontological
10 Resources Protection Act or the Human Remains Protection
11 Act.

12 (qq) Reports described in subsection (e) of Section
13 16-15 of the Abortion Care Clinical Training Program Act.

14 (rr) Information obtained by a certified local health
15 department under the Access to Public Health Data Act.

16 (ss) For a request directed to a public body that is
17 also a HIPAA-covered entity, all information that is
18 protected health information, including demographic
19 information, that may be contained within or extracted
20 from any record held by the public body in compliance with
21 State and federal medical privacy laws and regulations,
22 including, but not limited to, the Health Insurance
23 Portability and Accountability Act and its regulations, 45
24 CFR Parts 160 and 164. As used in this paragraph,
25 "HIPAA-covered entity" has the meaning given to the term
26 "covered entity" in 45 CFR 160.103 and "protected health

1 information" has the meaning given to that term in 45 CFR
2 160.103.

3 (tt) Proposals or bids submitted by engineering
4 consultants in response to requests for proposal or other
5 competitive bidding requests by the Department of
6 Transportation or the Illinois Toll Highway Authority.

7 (uu) Financial records and data related to real estate
8 income, expenses, and occupancy submitted by or on behalf
9 of a property owner to a chief county assessment officer,
10 except if submitted as part of an assessment appeal.
11 However, nothing in this paragraph (uu) prohibits a chief
12 county assessment officer from disclosing compiled and
13 anonymized data, and nothing in this paragraph (uu) shall
14 be construed to permit the chief county assessment officer
15 to withhold from public disclosure methodologies and
16 compiled and anonymized data used by any assessing
17 official in the valuation of property for assessment
18 purposes.

19 (1.5) Any information exempt from disclosure under the
20 Judicial Privacy Act shall be redacted from public records
21 prior to disclosure under this Act.

22 (2) A public record that is not in the possession of a
23 public body but is in the possession of a party with whom the
24 agency has contracted to perform a governmental function on
25 behalf of the public body, and that directly relates to the
26 governmental function and is not otherwise exempt under this

1 Act, shall be considered a public record of the public body,
2 for purposes of this Act.

3 (3) This Section does not authorize withholding of
4 information or limit the availability of records to the
5 public, except as stated in this Section or otherwise provided
6 in this Act.

7 (Source: P.A. 102-38, eff. 6-25-21; 102-558, eff. 8-20-21;
8 102-694, eff. 1-7-22; 102-752, eff. 5-6-22; 102-753, eff.
9 1-1-23; 102-776, eff. 1-1-23; 102-791, eff. 5-13-22; 102-982,
10 eff. 7-1-23; 102-1055, eff. 6-10-22; 103-154, eff. 6-30-23;
11 103-423, eff. 1-1-24; 103-446, eff. 8-4-23; 103-462, eff.
12 8-4-23; 103-540, eff. 1-1-24; 103-554, eff. 1-1-24; 103-605,
13 eff. 7-1-24; 103-865, eff. 1-1-25.)

14 ARTICLE 40

15 Section 40-5. The Property Tax Code is amended by changing
16 Section 15-172 as follows:

17 (35 ILCS 200/15-172)

18 Sec. 15-172. Low-Income Senior Citizens Assessment Freeze
19 Homestead Exemption.

20 (a) This Section may be cited as the Low-Income Senior
21 Citizens Assessment Freeze Homestead Exemption.

22 (b) As used in this Section:

23 "Applicant" means an individual who has filed an

1 application under this Section.

2 "Base amount" means the base year equalized assessed value
3 of the residence plus the first year's equalized assessed
4 value of any added improvements which increased the assessed
5 value of the residence after the base year.

6 "Base year" means the taxable year prior to the taxable
7 year for which the applicant first qualifies and applies for
8 the exemption provided that in the prior taxable year the
9 property was improved with a permanent structure that was
10 occupied as a residence by the applicant who was liable for
11 paying real property taxes on the property and who was either
12 (i) an owner of record of the property or had legal or
13 equitable interest in the property as evidenced by a written
14 instrument or (ii) had a legal or equitable interest as a
15 lessee in the parcel of property that was single family
16 residence. If in any subsequent taxable year for which the
17 applicant applies and qualifies for the exemption the
18 equalized assessed value of the residence is less than the
19 equalized assessed value in the existing base year (provided
20 that such equalized assessed value is not based on an assessed
21 value that results from a temporary irregularity in the
22 property that reduces the assessed value for one or more
23 taxable years), then that subsequent taxable year shall become
24 the base year until a new base year is established under the
25 terms of this paragraph. For taxable year 1999 only, the Chief
26 County Assessment Officer shall review (i) all taxable years

1 for which the applicant applied and qualified for the
2 exemption and (ii) the existing base year. The assessment
3 officer shall select as the new base year the year with the
4 lowest equalized assessed value. An equalized assessed value
5 that is based on an assessed value that results from a
6 temporary irregularity in the property that reduces the
7 assessed value for one or more taxable years shall not be
8 considered the lowest equalized assessed value. The selected
9 year shall be the base year for taxable year 1999 and
10 thereafter until a new base year is established under the
11 terms of this paragraph.

12 "Chief County Assessment Officer" means the County
13 Assessor or Supervisor of Assessments of the county in which
14 the property is located.

15 "Equalized assessed value" means the assessed value as
16 equalized by the Illinois Department of Revenue.

17 "Household" means the applicant, the spouse of the
18 applicant, and all persons using the residence of the
19 applicant as their principal place of residence.

20 "Household income" means the combined income of the
21 members of a household for the calendar year preceding the
22 taxable year.

23 "Income" has the same meaning as provided in Section 3.07
24 of the Senior Citizens and Persons with Disabilities Property
25 Tax Relief Act, except that, beginning in assessment year
26 2001, "income" does not include veteran's benefits.

1 "Internal Revenue Code of 1986" means the United States
2 Internal Revenue Code of 1986 or any successor law or laws
3 relating to federal income taxes in effect for the year
4 preceding the taxable year.

5 "Life care facility that qualifies as a cooperative" means
6 a facility as defined in Section 2 of the Life Care Facilities
7 Act.

8 "Maximum income limitation" means:

9 (1) \$35,000 prior to taxable year 1999;

10 (2) \$40,000 in taxable years 1999 through 2003;

11 (3) \$45,000 in taxable years 2004 through 2005;

12 (4) \$50,000 in taxable years 2006 and 2007;

13 (5) \$55,000 in taxable years 2008 through 2016;

14 (6) for taxable year 2017, (i) \$65,000 for qualified
15 property located in a county with 3,000,000 or more
16 inhabitants and (ii) \$55,000 for qualified property
17 located in a county with fewer than 3,000,000 inhabitants;
18 ~~and~~

19 (7) for taxable years 2018 through 2025 ~~and~~
20 ~~thereafter~~, \$65,000 for all qualified property; ~~and-~~

21 (8) for taxable years 2026 and thereafter, the maximum
22 income limitation for the immediately preceding taxable
23 year, increased by the annual cost of living increase, if
24 any, in Social Security and Supplemental Security Income
25 benefits that took effect during the immediately preceding
26 calendar year. On or before February 1 of the taxable year

1 in which the increase in the maximum income limitation
2 under this item (8) takes place, the Department of Revenue
3 shall calculate the new maximum income limitation and
4 publish that amount on its website.

5 As an alternative income valuation, a homeowner who is
6 enrolled in any of the following programs may be presumed to
7 have household income that does not exceed the maximum income
8 limitation for that tax year as required by this Section: Aid
9 to the Aged, Blind or Disabled (AABD) Program or the
10 Supplemental Nutrition Assistance Program (SNAP), both of
11 which are administered by the Department of Human Services;
12 the Low Income Home Energy Assistance Program (LIHEAP), which
13 is administered by the Department of Commerce and Economic
14 Opportunity; The Benefit Access program, which is administered
15 by the Department on Aging; and the Senior Citizens Real
16 Estate Tax Deferral Program.

17 A chief county assessment officer may indicate that he or
18 she has verified an applicant's income eligibility for this
19 exemption but may not report which program or programs, if
20 any, enroll the applicant. Release of personal information
21 submitted pursuant to this Section shall be deemed an
22 unwarranted invasion of personal privacy under the Freedom of
23 Information Act.

24 "Residence" means the principal dwelling place and
25 appurtenant structures used for residential purposes in this
26 State occupied on January 1 of the taxable year by a household

1 and so much of the surrounding land, constituting the parcel
2 upon which the dwelling place is situated, as is used for
3 residential purposes. If the Chief County Assessment Officer
4 has established a specific legal description for a portion of
5 property constituting the residence, then that portion of
6 property shall be deemed the residence for the purposes of
7 this Section.

8 "Taxable year" means the calendar year during which ad
9 valorem property taxes payable in the next succeeding year are
10 levied.

11 (c) Beginning in taxable year 1994, a low-income senior
12 citizens assessment freeze homestead exemption is granted for
13 real property that is improved with a permanent structure that
14 is occupied as a residence by an applicant who (i) is 65 years
15 of age or older during the taxable year, (ii) has a household
16 income that does not exceed the maximum income limitation,
17 (iii) is liable for paying real property taxes on the
18 property, and (iv) is an owner of record of the property or has
19 a legal or equitable interest in the property as evidenced by a
20 written instrument. This homestead exemption shall also apply
21 to a leasehold interest in a parcel of property improved with a
22 permanent structure that is a single family residence that is
23 occupied as a residence by a person who (i) is 65 years of age
24 or older during the taxable year, (ii) has a household income
25 that does not exceed the maximum income limitation, (iii) has
26 a legal or equitable ownership interest in the property as

1 lessee, and (iv) is liable for the payment of real property
2 taxes on that property.

3 In counties of 3,000,000 or more inhabitants, the amount
4 of the exemption for all taxable years is the equalized
5 assessed value of the residence in the taxable year for which
6 application is made minus the base amount. In all other
7 counties, the amount of the exemption is as follows: (i)
8 through taxable year 2005 and for taxable year 2007 and
9 thereafter, the amount of this exemption shall be the
10 equalized assessed value of the residence in the taxable year
11 for which application is made minus the base amount; and (ii)
12 for taxable year 2006, the amount of the exemption is as
13 follows:

14 (1) For an applicant who has a household income of
15 \$45,000 or less, the amount of the exemption is the
16 equalized assessed value of the residence in the taxable
17 year for which application is made minus the base amount.

18 (2) For an applicant who has a household income
19 exceeding \$45,000 but not exceeding \$46,250, the amount of
20 the exemption is (i) the equalized assessed value of the
21 residence in the taxable year for which application is
22 made minus the base amount (ii) multiplied by 0.8.

23 (3) For an applicant who has a household income
24 exceeding \$46,250 but not exceeding \$47,500, the amount of
25 the exemption is (i) the equalized assessed value of the
26 residence in the taxable year for which application is

1 made minus the base amount (ii) multiplied by 0.6.

2 (4) For an applicant who has a household income
3 exceeding \$47,500 but not exceeding \$48,750, the amount of
4 the exemption is (i) the equalized assessed value of the
5 residence in the taxable year for which application is
6 made minus the base amount (ii) multiplied by 0.4.

7 (5) For an applicant who has a household income
8 exceeding \$48,750 but not exceeding \$50,000, the amount of
9 the exemption is (i) the equalized assessed value of the
10 residence in the taxable year for which application is
11 made minus the base amount (ii) multiplied by 0.2.

12 When the applicant is a surviving spouse of an applicant
13 for a prior year for the same residence for which an exemption
14 under this Section has been granted, the base year and base
15 amount for that residence are the same as for the applicant for
16 the prior year.

17 Each year at the time the assessment books are certified
18 to the County Clerk, the Board of Review or Board of Appeals
19 shall give to the County Clerk a list of the assessed values of
20 improvements on each parcel qualifying for this exemption that
21 were added after the base year for this parcel and that
22 increased the assessed value of the property.

23 In the case of land improved with an apartment building
24 owned and operated as a cooperative or a building that is a
25 life care facility that qualifies as a cooperative, the
26 maximum reduction from the equalized assessed value of the

1 property is limited to the sum of the reductions calculated
2 for each unit occupied as a residence by a person or persons
3 (i) 65 years of age or older, (ii) with a household income that
4 does not exceed the maximum income limitation, (iii) who is
5 liable, by contract with the owner or owners of record, for
6 paying real property taxes on the property, and (iv) who is an
7 owner of record of a legal or equitable interest in the
8 cooperative apartment building, other than a leasehold
9 interest. In the instance of a cooperative where a homestead
10 exemption has been granted under this Section, the cooperative
11 association or its management firm shall credit the savings
12 resulting from that exemption only to the apportioned tax
13 liability of the owner who qualified for the exemption. Any
14 person who willfully refuses to credit that savings to an
15 owner who qualifies for the exemption is guilty of a Class B
16 misdemeanor.

17 When a homestead exemption has been granted under this
18 Section and an applicant then becomes a resident of a facility
19 licensed under the Assisted Living and Shared Housing Act, the
20 Nursing Home Care Act, the Specialized Mental Health
21 Rehabilitation Act of 2013, the ID/DD Community Care Act, or
22 the MC/DD Act, the exemption shall be granted in subsequent
23 years so long as the residence (i) continues to be occupied by
24 the qualified applicant's spouse or (ii) if remaining
25 unoccupied, is still owned by the qualified applicant for the
26 homestead exemption.

1 Beginning January 1, 1997, when an individual dies who
2 would have qualified for an exemption under this Section, and
3 the surviving spouse does not independently qualify for this
4 exemption because of age, the exemption under this Section
5 shall be granted to the surviving spouse for the taxable year
6 preceding and the taxable year of the death, provided that,
7 except for age, the surviving spouse meets all other
8 qualifications for the granting of this exemption for those
9 years.

10 When married persons maintain separate residences, the
11 exemption provided for in this Section may be claimed by only
12 one of such persons and for only one residence.

13 For taxable year 1994 only, in counties having less than
14 3,000,000 inhabitants, to receive the exemption, a person
15 shall submit an application by February 15, 1995 to the Chief
16 County Assessment Officer of the county in which the property
17 is located. In counties having 3,000,000 or more inhabitants,
18 for taxable year 1994 and all subsequent taxable years, to
19 receive the exemption, a person may submit an application to
20 the Chief County Assessment Officer of the county in which the
21 property is located during such period as may be specified by
22 the Chief County Assessment Officer. The Chief County
23 Assessment Officer in counties of 3,000,000 or more
24 inhabitants shall annually give notice of the application
25 period by mail or by publication. In counties having less than
26 3,000,000 inhabitants, beginning with taxable year 1995 and

1 thereafter, to receive the exemption, a person shall submit an
2 application by July 1 of each taxable year to the Chief County
3 Assessment Officer of the county in which the property is
4 located. A county may, by ordinance, establish a date for
5 submission of applications that is different than July 1. The
6 applicant shall submit with the application an affidavit of
7 the applicant's total household income, age, marital status
8 (and if married the name and address of the applicant's
9 spouse, if known), and principal dwelling place of members of
10 the household on January 1 of the taxable year. The Department
11 shall establish, by rule, a method for verifying the accuracy
12 of affidavits filed by applicants under this Section, and the
13 Chief County Assessment Officer may conduct audits of any
14 taxpayer claiming an exemption under this Section to verify
15 that the taxpayer is eligible to receive the exemption. Each
16 application shall contain or be verified by a written
17 declaration that it is made under the penalties of perjury. A
18 taxpayer's signing a fraudulent application under this Act is
19 perjury, as defined in Section 32-2 of the Criminal Code of
20 2012. The applications shall be clearly marked as applications
21 for the Low-Income Senior Citizens Assessment Freeze Homestead
22 Exemption and must contain a notice that any taxpayer who
23 receives the exemption is subject to an audit by the Chief
24 County Assessment Officer.

25 Notwithstanding any other provision to the contrary, in
26 counties having fewer than 3,000,000 inhabitants, if an

1 applicant fails to file the application required by this
2 Section in a timely manner and this failure to file is due to a
3 mental or physical condition sufficiently severe so as to
4 render the applicant incapable of filing the application in a
5 timely manner, the Chief County Assessment Officer may extend
6 the filing deadline for a period of 30 days after the applicant
7 regains the capability to file the application, but in no case
8 may the filing deadline be extended beyond 3 months of the
9 original filing deadline. In order to receive the extension
10 provided in this paragraph, the applicant shall provide the
11 Chief County Assessment Officer with a signed statement from
12 the applicant's physician, advanced practice registered nurse,
13 or physician assistant stating the nature and extent of the
14 condition, that, in the physician's, advanced practice
15 registered nurse's, or physician assistant's opinion, the
16 condition was so severe that it rendered the applicant
17 incapable of filing the application in a timely manner, and
18 the date on which the applicant regained the capability to
19 file the application.

20 Beginning January 1, 1998, notwithstanding any other
21 provision to the contrary, in counties having fewer than
22 3,000,000 inhabitants, if an applicant fails to file the
23 application required by this Section in a timely manner and
24 this failure to file is due to a mental or physical condition
25 sufficiently severe so as to render the applicant incapable of
26 filing the application in a timely manner, the Chief County

1 Assessment Officer may extend the filing deadline for a period
2 of 3 months. In order to receive the extension provided in this
3 paragraph, the applicant shall provide the Chief County
4 Assessment Officer with a signed statement from the
5 applicant's physician, advanced practice registered nurse, or
6 physician assistant stating the nature and extent of the
7 condition, and that, in the physician's, advanced practice
8 registered nurse's, or physician assistant's opinion, the
9 condition was so severe that it rendered the applicant
10 incapable of filing the application in a timely manner.

11 In counties having less than 3,000,000 inhabitants, if an
12 applicant was denied an exemption in taxable year 1994 and the
13 denial occurred due to an error on the part of an assessment
14 official, or his or her agent or employee, then beginning in
15 taxable year 1997 the applicant's base year, for purposes of
16 determining the amount of the exemption, shall be 1993 rather
17 than 1994. In addition, in taxable year 1997, the applicant's
18 exemption shall also include an amount equal to (i) the amount
19 of any exemption denied to the applicant in taxable year 1995
20 as a result of using 1994, rather than 1993, as the base year,
21 (ii) the amount of any exemption denied to the applicant in
22 taxable year 1996 as a result of using 1994, rather than 1993,
23 as the base year, and (iii) the amount of the exemption
24 erroneously denied for taxable year 1994.

25 For purposes of this Section, a person who will be 65 years
26 of age during the current taxable year shall be eligible to

1 apply for the homestead exemption during that taxable year.
2 Application shall be made during the application period in
3 effect for the county of his or her residence.

4 The Chief County Assessment Officer may determine the
5 eligibility of a life care facility that qualifies as a
6 cooperative to receive the benefits provided by this Section
7 by use of an affidavit, application, visual inspection,
8 questionnaire, or other reasonable method in order to ensure
9 ~~insure~~ that the tax savings resulting from the exemption are
10 credited by the management firm to the apportioned tax
11 liability of each qualifying resident. The Chief County
12 Assessment Officer may request reasonable proof that the
13 management firm has so credited that exemption.

14 Except as provided in this Section, all information
15 received by the chief county assessment officer or the
16 Department from applications filed under this Section, or from
17 any investigation conducted under the provisions of this
18 Section, shall be confidential, except for official purposes
19 or pursuant to official procedures for collection of any State
20 or local tax or enforcement of any civil or criminal penalty or
21 sanction imposed by this Act or by any statute or ordinance
22 imposing a State or local tax. Any person who divulges any such
23 information in any manner, except in accordance with a proper
24 judicial order, is guilty of a Class A misdemeanor.

25 Nothing contained in this Section shall prevent the
26 Director or chief county assessment officer from publishing or

1 making available reasonable statistics concerning the
2 operation of the exemption contained in this Section in which
3 the contents of claims are grouped into aggregates in such a
4 way that information contained in any individual claim shall
5 not be disclosed.

6 Notwithstanding any other provision of law, for taxable
7 year 2017 and thereafter, in counties of 3,000,000 or more
8 inhabitants, the amount of the exemption shall be the greater
9 of (i) the amount of the exemption otherwise calculated under
10 this Section or (ii) \$2,000.

11 (c-5) Notwithstanding any other provision of law, each
12 chief county assessment officer may approve this exemption for
13 the 2020 taxable year, without application, for any property
14 that was approved for this exemption for the 2019 taxable
15 year, provided that:

16 (1) the county board has declared a local disaster as
17 provided in the Illinois Emergency Management Agency Act
18 related to the COVID-19 public health emergency;

19 (2) the owner of record of the property as of January
20 1, 2020 is the same as the owner of record of the property
21 as of January 1, 2019;

22 (3) the exemption for the 2019 taxable year has not
23 been determined to be an erroneous exemption as defined by
24 this Code; and

25 (4) the applicant for the 2019 taxable year has not
26 asked for the exemption to be removed for the 2019 or 2020

1 taxable years.

2 Nothing in this subsection shall preclude or impair the
3 authority of a chief county assessment officer to conduct
4 audits of any taxpayer claiming an exemption under this
5 Section to verify that the taxpayer is eligible to receive the
6 exemption as provided elsewhere in this Section.

7 (c-10) Notwithstanding any other provision of law, each
8 chief county assessment officer may approve this exemption for
9 the 2021 taxable year, without application, for any property
10 that was approved for this exemption for the 2020 taxable
11 year, if:

12 (1) the county board has declared a local disaster as
13 provided in the Illinois Emergency Management Agency Act
14 related to the COVID-19 public health emergency;

15 (2) the owner of record of the property as of January
16 1, 2021 is the same as the owner of record of the property
17 as of January 1, 2020;

18 (3) the exemption for the 2020 taxable year has not
19 been determined to be an erroneous exemption as defined by
20 this Code; and

21 (4) the taxpayer for the 2020 taxable year has not
22 asked for the exemption to be removed for the 2020 or 2021
23 taxable years.

24 Nothing in this subsection shall preclude or impair the
25 authority of a chief county assessment officer to conduct
26 audits of any taxpayer claiming an exemption under this

1 Section to verify that the taxpayer is eligible to receive the
2 exemption as provided elsewhere in this Section.

3 (d) Each Chief County Assessment Officer shall annually
4 publish a notice of availability of the exemption provided
5 under this Section. The notice shall be published at least 60
6 days but no more than 75 days prior to the date on which the
7 application must be submitted to the Chief County Assessment
8 Officer of the county in which the property is located. The
9 notice shall appear in a newspaper of general circulation in
10 the county.

11 Notwithstanding Sections 6 and 8 of the State Mandates
12 Act, no reimbursement by the State is required for the
13 implementation of any mandate created by this Section.

14 (Source: P.A. 101-635, eff. 6-5-20; 102-136, eff. 7-23-21;
15 102-895, eff. 5-23-22.)

16 Section 40-10. The Energy Assistance Act is amended by
17 changing Section 6 as follows:

18 (305 ILCS 20/6) (from Ch. 111 2/3, par. 1406)

19 Sec. 6. Eligibility, conditions of participation, and
20 energy assistance.

21 (a) Any person who is a resident of the State of Illinois
22 and whose household income is not greater than an amount
23 determined annually by the Department, in consultation with
24 the Policy Advisory Council, may apply for assistance pursuant

1 to this Act in accordance with regulations promulgated by the
2 Department. In setting the annual eligibility level, the
3 Department shall consider the amount of available funding. For
4 calendar years beginning before January 1, 2026, the
5 Department ~~and~~ may not set an eligibility ~~a~~ limit higher than
6 150% of the federal nonfarm poverty level as established by
7 the federal Office of Management and Budget or 60% of the State
8 median income for the current State fiscal year as established
9 by the U.S. Department of Health and Human Services; except
10 that for the period from the effective date of this amendatory
11 Act of the 101st General Assembly through June 30, 2021, the
12 Department may establish limits not higher than 200% of that
13 poverty level. For calendar years beginning on or after
14 January 1, 2026, the Department may not set eligibility limits
15 that are higher than the greater of:

16 (1) 150% of the federal nonfarm poverty level as
17 established by the federal Office of Management and Budget
18 or 60% of the State median income for the current State
19 fiscal year as established by the U.S. Department of
20 Health and Human Services, whichever is higher; or

21 (2) the eligibility limit for the immediately
22 preceding calendar year, increased by the annual cost of
23 living increase, if any, in Social Security and
24 Supplemental Security Income benefits that took effect
25 during the immediately preceding calendar year.

26 The Department, in consultation with the Policy Advisory

1 Council, may adjust the percentage of poverty level annually
2 in accordance with federal guidelines and based on funding
3 availability.

4 (b) Applicants who qualify for assistance pursuant to
5 subsection (a) of this Section shall, subject to appropriation
6 from the General Assembly and subject to availability of funds
7 to the Department, receive energy assistance as provided by
8 this Act. The Department, upon receipt of monies authorized
9 pursuant to this Act for energy assistance, shall commit funds
10 for each qualified applicant in an amount determined by the
11 Department. In determining the amounts of assistance to be
12 provided to or on behalf of a qualified applicant, the
13 Department shall ensure that the highest amounts of assistance
14 go to households with the greatest energy costs in relation to
15 household income. The Department shall include factors such as
16 energy costs, household size, household income, and region of
17 the State when determining individual household benefits. In
18 setting assistance levels, the Department shall attempt to
19 provide assistance to approximately the same number of
20 households who participated in the 1991 Residential Energy
21 Assistance Partnership Program. Such assistance levels shall
22 be adjusted annually on the basis of funding availability and
23 energy costs. In promulgating rules for the administration of
24 this Section the Department shall assure that a minimum of 1/3
25 of funds available for benefits to eligible households with
26 the lowest incomes and that elderly households, households

1 with children under the age of 6 years old, and households with
2 persons with disabilities are offered a priority application
3 period.

4 (c) If the applicant is not a customer of record of an
5 energy provider for energy services or an applicant for such
6 service, such applicant shall receive a direct energy
7 assistance payment in an amount established by the Department
8 for all such applicants under this Act; provided, however,
9 that such an applicant must have rental expenses for housing
10 greater than 30% of household income.

11 (c-1) This subsection shall apply only in cases where: (1)
12 the applicant is not a customer of record of an energy provider
13 because energy services are provided by the owner of the unit
14 as a portion of the rent; (2) the applicant resides in housing
15 subsidized or developed with funds provided under the Rental
16 Housing Support Program Act or under a similar locally funded
17 rent subsidy program, or is the voucher holder who resides in a
18 rental unit within the State of Illinois and whose monthly
19 rent is subsidized by the tenant-based Housing Choice Voucher
20 Program under Section 8 of the U.S. Housing Act of 1937; and
21 (3) the rental expenses for housing are no more than 30% of
22 household income. In such cases, the household may apply for
23 an energy assistance payment under this Act and the owner of
24 the housing unit shall cooperate with the applicant by
25 providing documentation of the energy costs for that unit. Any
26 compensation paid to the energy provider who supplied energy

1 services to the household shall be paid on behalf of the owner
2 of the housing unit providing energy services to the
3 household. The Department shall report annually to the General
4 Assembly on the number of households receiving energy
5 assistance under this subsection and the cost of such
6 assistance.

7 (d) If the applicant is a customer of an energy provider,
8 such applicant shall receive energy assistance in an amount
9 established by the Department for all such applicants under
10 this Act, such amount to be paid by the Department to the
11 energy provider supplying winter energy service to such
12 applicant. Such applicant shall:

13 (i) make all reasonable efforts to apply to any other
14 appropriate source of public energy assistance; and

15 (ii) sign a waiver permitting the Department to
16 receive income information from any public or private
17 agency providing income or energy assistance and from any
18 employer, whether public or private.

19 (e) Any qualified applicant pursuant to this Section may
20 receive or have paid on such applicant's behalf an emergency
21 assistance payment to enable such applicant to obtain access
22 to winter energy services. Any such payments shall be made in
23 accordance with regulations of the Department.

24 (f) The Department may, if sufficient funds are available,
25 provide additional benefits to certain qualified applicants:

26 (i) for the reduction of past due amounts owed to

1 energy providers;

2 (ii) to assist the household in responding to
3 excessively high summer temperatures or energy costs.
4 Households containing elderly members, children, a person
5 with a disability, or a person with a medical need for
6 conditioned air shall receive priority for receipt of such
7 benefits; and

8 (iii) for the installation of energy conservation
9 measures, health and safety measures, healthy home
10 measures, home improvement measures to help alleviate
11 deferrals from weatherization activities, and renewable
12 energy retrofits.

13 (Source: P.A. 102-16, eff. 6-17-21; 102-176, eff. 6-1-22;
14 102-699, eff. 4-19-22; 103-663, eff. 1-1-25.)

15 ARTICLE 45

16 Section 45-5. The Property Tax Code is amended by changing
17 Section 10-30 as follows:

18 (35 ILCS 200/10-30)

19 Sec. 10-30. Subdivisions; counties of less than 3,000,000.

20 (a) In counties with less than 3,000,000 inhabitants, the
21 platting and subdivision of property into separate lots and
22 the development of the subdivided property with streets,
23 sidewalks, curbs, gutters, sewer, water and utility lines

1 shall not increase the assessed valuation of all or any part of
2 the property, if:

3 (1) The property is platted and subdivided in
4 accordance with the Plat Act;

5 (2) The platting occurs after January 1, 1978;

6 (3) At the time of platting the property is in excess
7 of 5 acres; and

8 (4) At the time of platting the property is vacant or
9 used as a farm as defined in Section 1-60.

10 (b) Except as provided in subsections ~~subsection~~ (c),
11 (c-5), and (c-10) of this Section, the assessed valuation of
12 property so platted and subdivided shall be determined each
13 year based on the estimated price the property would bring at a
14 fair voluntary sale for use by the buyer for the same purposes
15 for which the property was used when last assessed prior to its
16 platting.

17 (c) Upon completion of a habitable structure on any lot of
18 subdivided property, or upon the use of any lot, either alone
19 or in conjunction with any contiguous property, for any
20 business, commercial or residential purpose, or upon the
21 initial sale of any platted lot, including a platted lot which
22 is vacant: (i) the provisions of subsection (b) of this
23 Section shall no longer apply in determining the assessed
24 valuation of the lot, (ii) each lot shall be assessed without
25 regard to any provision of this Section, and (iii) the
26 assessed valuation of the remaining property, when next

1 determined, shall be reduced proportionately to reflect the
2 exclusion of the property that no longer qualifies for
3 valuation under this Section. Holding or offering a platted
4 lot for initial sale shall not constitute a use of the lot for
5 business, commercial or residential purposes unless a
6 habitable structure is situated on the lot or unless the lot is
7 otherwise used for a business, commercial or residential
8 purpose.

9 (c-5) Beginning with the 2025 taxable year, no property's
10 assessed value shall be reduced to less than \$150 under this
11 Section.

12 (c-10) Beginning with the 2035 taxable year, no property
13 shall be eligible for calculation of its assessed value under
14 this Section for more than a 10-year period.

15 (d) This Section applies before the effective date of this
16 amendatory Act of the 96th General Assembly and then applies
17 again beginning January 1, 2012.

18 (Source: P.A. 95-135, eff. 1-1-08; 96-480, eff. 8-14-09.)

19 ARTICLE 50

20 Section 50-5. The Property Tax Code is amended by changing
21 Section 21-25 as follows:

22 (35 ILCS 200/21-25)

23 Sec. 21-25. Due dates; accelerated billing in counties of

1 3,000,000 or more. Except as hereinafter provided and as
2 provided in Section 21-40, in counties with 3,000,000 or more
3 inhabitants in which the accelerated method of billing and
4 paying taxes provided for in Section 21-30 is in effect, the
5 estimated first installment of unpaid taxes shall be deemed
6 delinquent and shall bear interest after March 1 and until
7 paid or forfeited at the rate of (i) 1 1/2% per month or
8 portion thereof if the unpaid taxes are for a tax year before
9 2023 or (ii) 0.75% per month, or portion thereof, if the unpaid
10 taxes are for tax year 2023 or any tax year thereafter. For tax
11 year 2010, the estimated first installment of unpaid taxes
12 shall be deemed delinquent and shall bear interest after April
13 1 at the rate of 1.5% per month or portion thereof until paid
14 or forfeited. For tax year 2022, the estimated first
15 installment of unpaid taxes shall be deemed delinquent and
16 shall bear interest after April 1, 2023 at the rate of 1.5% per
17 month or portion thereof until paid or forfeited. For all tax
18 years, except as otherwise provided in this Section, the
19 second installment of unpaid taxes shall be deemed delinquent
20 and shall bear interest after August 1 annually at the same
21 interest rate until paid or forfeited. Notwithstanding any
22 other provision of law, in counties with 3,000,000 or more
23 inhabitants in which the accelerated method of billing and
24 paying taxes provided for in Section 21-30 is in effect, if the
25 tax bill setting out the first installment of taxes is not
26 mailed by January 31, then (i) the first installment of unpaid

1 taxes shall be deemed delinquent and shall bear interest after
2 April 1 at the rate of 1.5% per month or portion thereof until
3 paid or forfeited and (ii) the second installment shall be
4 deemed delinquent and shall bear interest after September 1 at
5 the same interest rate until paid or forfeited.

6 Notwithstanding any other provision of law, if a taxpayer owes
7 an arrearage of taxes due to an administrative error, and if
8 the county collector sends a separate bill for that arrearage
9 as provided in Section 14-41, then any part of the arrearage of
10 taxes that remains unpaid on the day after the due date
11 specified on that tax bill shall be deemed delinquent and
12 shall bear interest after that date at the rate of (i) 1 1/2%
13 per month, or portion thereof, if the unpaid taxes are for a
14 tax year before 2023 or (ii) 0.75% per month, or portion
15 thereof, if the unpaid taxes are for tax year 2023 or any tax
16 year thereafter.

17 If the county board elects by ordinance adopted prior to
18 July 1 of a levy year to provide for taxes to be paid in 4
19 installments, each installment for that levy year and each
20 subsequent year shall be deemed delinquent and shall begin to
21 bear interest 30 days after the date specified by the
22 ordinance for mailing bills, at the rate of 1 1/2% per month,
23 or portion thereof, until paid or forfeited. If the unpaid
24 taxes are for a tax year before 2023, then interest shall
25 accrue at the rate of 1.5% per month, or portion thereof, until
26 paid or forfeited. If the unpaid taxes are for tax year 2023 or

1 any tax year thereafter, then interest shall accrue at the
2 rate of 0.75% per month, or portion thereof, until paid or
3 forfeited.

4 Payment received by mail and postmarked on or before the
5 required due date is not delinquent.

6 Taxes levied on homestead property in which a member of
7 the National Guard or reserves of the armed forces of the
8 United States who was called to active duty on or after August
9 1, 1990, and who has an ownership interest, shall not be deemed
10 delinquent and no interest shall accrue or be charged as a
11 penalty on such taxes due and payable in 1991 or 1992 until one
12 year after that member returns to civilian status.

13 If an Illinois resident who is a member of the Illinois
14 National Guard or a reserve component of the armed forces of
15 the United States and who has an ownership interest in
16 property taxed under this Act is called to active duty for
17 deployment outside the continental United States and is on
18 active duty on the due date of any installment of taxes due
19 under this Act, he or she shall not be deemed delinquent in the
20 payment of the installment and no interest shall accrue or be
21 charged as a penalty on the installment until 180 days after
22 that member returns to civilian status. To be deemed not
23 delinquent in the payment of an installment of taxes and any
24 interest on that installment, the reservist or guardsperson
25 must make a reasonable effort to notify the county clerk and
26 the county collector of his or her activation to active duty

1 and must notify the county clerk and the county collector
2 within 180 days after his or her deactivation and provide
3 verification of the date of his or her deactivation. An
4 installment of property taxes on the property of any reservist
5 or guardsperson who fails to provide timely notice and
6 verification of deactivation to the county clerk is subject to
7 interest and penalties as delinquent taxes under this Code
8 from the date of deactivation.

9 (Source: P.A. 102-1112, eff. 12-21-22; 103-555, eff. 1-1-24.)

10 ARTICLE 55

11 Section 55-5. The Property Tax Code is amended by changing
12 Sections 2-5 and 2-10 as follows:

13 (35 ILCS 200/2-5)

14 Sec. 2-5. Multi-township assessors.

15 (a) Qualified townships ~~Townships with less than 1,000~~
16 ~~inhabitants~~ shall not elect assessors for each township but
17 shall elect multi-township assessors.

18 (1) If 2 or more qualified townships ~~with less than~~
19 ~~1,000 inhabitants~~ are contiguous, one multi-township
20 assessor shall be elected to assess the property in as
21 many of the townships as are contiguous and whose combined
22 population equals or exceeds the maximum population amount
23 ~~is 1,000 or more inhabitants.~~

1 (2) If any qualified township ~~of less than 1,000~~
2 ~~inhabitants~~ is not contiguous to another qualified
3 township ~~of less than 1,000 inhabitants~~, one
4 multi-township assessor shall be elected to assess the
5 property of that township and any other township to which
6 it is contiguous.

7 (b) If a qualified township is not subject to this Section
8 before the publication of population data from the 2030
9 federal decennial census, but becomes subject to this Section
10 as a result of its population as reflected in 2030 federal
11 decennial census, then the provisions of this Section shall
12 apply to that qualified township beginning with the first
13 general election to occur on or after the publication of
14 population data from the 2030 federal decennial census.

15 (c) As used in this Section:

16 "Maximum population amount" means:

17 (1) before the publication of population data from the
18 2030 federal decennial census, 1,000 inhabitants; and

19 (2) on and after the publication of population data
20 from the 2030 federal decennial census, 3,000 inhabitants.

21 "Qualified township" means a township with a population
22 that does not exceed the maximum population amount.

23 (Source: P.A. 87-818; 88-455.)

24 (35 ILCS 200/2-10)

25 Sec. 2-10. Mandatory establishment of multi-township

1 assessment districts. Before August 1, 2002 and every 10
2 years thereafter, the supervisor of assessments shall prepare
3 maps, by county, of the townships, indicating the number of
4 inhabitants and the equalized assessed valuation of each
5 township for the preceding year, within the counties under
6 township organization, and shall distribute a copy of that map
7 to the county board and to each township supervisor, board of
8 trustees, sitting township or multi-township assessor, and to
9 the Department. The map shall contain suggested multi-township
10 assessment districts for purposes of assessment. Upon receipt
11 of the maps, the boards of trustees shall determine
12 separately, by majority vote, if the suggested multi-township
13 districts are acceptable.

14 The township boards of trustees may meet as a body to
15 discuss the suggested districts of which they would be a part.
16 Upon request of the township supervisor of any township, the
17 township supervisor of the township containing the most
18 population shall call the meeting, designating the time and
19 place, and shall act as temporary chairperson of the meeting
20 until a permanent chairperson is chosen from among the
21 township officials included in the call to the meeting. The
22 township assessors and supervisor of assessments may
23 participate in the meeting. Notice of the meeting shall be
24 given in the same manner as notice is required for township
25 meetings in the Township Code. The meeting shall be open to the
26 public and may be recessed from time to time.

1 If a multi-township assessment district is not acceptable
2 to any board of trustees, they shall so determine and further
3 determine an alternative multi-township assessment district.
4 The suggested or alternative multi-township assessment
5 district shall contain at least 2 qualified townships, as
6 defined in Section 2-5, ~~and 1,000 or more inhabitants,~~ shall
7 contain no less than the total area of any one township, shall
8 be contiguous to at least one other township in the
9 multi-township assessment district, and shall be located
10 within one county. For purposes of this Section only,
11 townships are contiguous if they share a common boundary line
12 or meet at any point. This amendatory Act of 1996 is not a new
13 enactment, but is declarative of existing law.

14 Before September 15, 2002 and every 10 years thereafter,
15 the respective boards of town trustees shall notify the
16 supervisor of assessments and the Department whether they have
17 accepted the suggested multi-township assessment district or
18 whether they have adopted an alternative district, and, in the
19 latter case, they shall include in the notification a
20 description or map, by township, of the alternative district.
21 Before October 1, 2002 and every 10 years thereafter, the
22 supervisor of assessments shall determine whether any
23 suggested or alternative multi-township assessment district
24 meets the conditions of this Section and Section 2-5. If any
25 township board of trustees fails to so notify the supervisor
26 of assessments and the Department as provided in this Section,

1 the township shall be part of the original suggested
2 multi-township assessment district. In any dispute between 2
3 or more townships as to inclusion or exclusion of a township in
4 any one multi-township assessment district, the county board
5 shall hold a public hearing in the county seat and, as soon as
6 practicable thereafter, make a final determination as to the
7 composition of the district. It shall notify the Department of
8 the final determination before November 15, 2002 and every 10
9 years thereafter. The Department shall promulgate the
10 multi-township assessment districts, file the same with the
11 Secretary of State as provided in the Illinois Administrative
12 Procedure Act and so notify the township supervisors, boards
13 of trustees and county clerks of the townships and counties
14 subject to this Section and Section 2-5. If the Department's
15 promulgation removes a township from a prior multi-township
16 assessment district, that township shall, within 30 days after
17 the effective date of the removal, receive a distribution of a
18 portion of the assets of the prior multi-township assessment
19 district according to the ratio of the total equalized
20 assessed valuation of all the taxable property in the township
21 to the total equalized assessed valuation of all the taxable
22 property in the prior multi-township assessment district. If a
23 township is removed from one multi-township assessment
24 district and made a part of another multi-township assessment
25 district, the district from which the township is removed
26 shall, within 30 days after the effective date of the removal,

1 cause the township's distribution under this paragraph to be
2 paid directly to the district of which the township is made a
3 part. A township receiving such a distribution (or a
4 multi-township assessment district receiving such a
5 distribution on behalf of a township that is made a part of
6 that district) shall use the proceeds from the distribution
7 only in connection with assessing real estate in the township
8 for tax purposes.

9 (Source: P.A. 88-455; incorporates 88-221; 88-670, eff.
10 12-2-94; 89-502, eff. 6-28-96; 89-695, eff. 12-31-96.)

11 ARTICLE 60

12 Section 60-5. The Property Tax Code is amended by adding
13 Division 22 to Article 10 as follows:

14 (35 ILCS 200/Art. 10 Div. 22 heading new)

15 Division 22. Wireless telecommunications towers.

16 (35 ILCS 200/10-810 new)

17 Sec. 10-810. Wireless telecommunications towers.
18 Notwithstanding any other provision of law, wireless
19 telecommunication towers that are not otherwise exempt under a
20 specific provision of this Code are subject to local property
21 taxes and shall be valued according to policies adopted by the
22 chief county assessment officer.

1 ARTICLE 65

2 Section 65-5. The Property Tax Code is amended by changing
3 Section 21-385 and by adding Section 15-163 as follows:

4 (35 ILCS 200/15-163 new)

5 Sec. 15-163. Homestead exemption impact statement.

6 (a) On and after July 1, 2026, any bill to amend an
7 existing homestead exemption or to create a new homestead
8 exemption shall include the submission of an impact statement
9 prepared by the sponsor of the bill, to accompany the bill,
10 that identifies the following:

11 (1) the policy purpose, goal, and demographics of who
12 may be impacted by proposal;

13 (2) the effect of the homestead exemption on taxing
14 districts, including a description of how the homestead
15 exemption could have varying effects across communities,
16 counties, and townships; and

17 (3) optional funding sources that could be considered
18 by taxing districts to replace any identified additional
19 burdens placed on taxpayers through the adoption of
20 additional exemptions.

21 (b) The impact statement must be provided before the first
22 legislative vote on a bill to create new or amend homestead
23 exemptions.

1 (c) As used in this Section:

2 "Homestead" means the land and buildings thereon,
3 including a condominium or a dwelling unit in a multi-dwelling
4 building that is owned and operated as a cooperative, occupied
5 by the taxpayer as the taxpayer's principal residence, or
6 which is temporarily unoccupied by the taxpayer because the
7 taxpayer is temporarily residing, for not more than one year,
8 in a licensed facility as defined in Section 1-113 of the
9 Nursing Home Care Act.

10 "Homestead exemption" means a property tax exemption that
11 decreases all or a portion of the equalized assessed value of
12 homestead property for a designated group of taxpayers. The
13 term "homestead exemption" is limited to an exemption that is
14 granted for the purpose of residential property tax relief and
15 that has one or more of the following goals: (i) lowering the
16 tax burden on targeted and identified groups; (ii) promoting
17 progressivity into property tax system; (iii) sheltering
18 groups at risk by lowering tax burden; or (iv) supporting
19 rehabilitation and maintenance of existing housing.

20 (35 ILCS 200/21-385)

21 Sec. 21-385. Extension of period of redemption.

22 (a) For any tax certificates held by a county pursuant to
23 Section 21-90, the redemption period for each tax certificate
24 shall be extended by operation of law until the date
25 established by the county as the redemption deadline in a

1 petition for tax deed filed under Section 22-30. The
2 redemption deadline established in the petition shall be
3 identified in the notices provided under Sections 22-10
4 through 22-25 of this Code. After a redemption deadline is
5 established in the petition for tax deed, the county may
6 further extend the redemption deadline by filing with the
7 county clerk of the county in which the property is located a
8 written notice to that effect describing the property,
9 identifying the certificate number, and specifying the
10 extended period of redemption. Notwithstanding any expiration
11 of a prior redemption period, all tax certificates forfeited
12 to the county and held pursuant to Section 21-90 shall remain
13 enforceable by the county or its assignee, and redemption
14 shall be extended by operation of law until the date
15 established by the county as the redemption deadline in a
16 petition for tax deed filed under Section 22-30.

17 (b) Within 60 days of the date of assignment, assignees of
18 forfeited certificates under Section 21-90 or Section 21-145
19 of this Code must file with the county clerk of the county in
20 which the property is located a written notice describing the
21 property, stating the date of the assignment, identifying the
22 certificate number and specifying a deadline for redemption
23 that is not later than 3 years from the date of assignment.
24 Upon receiving the notice, the county clerk shall stamp the
25 date of receipt upon the notice. If the notice is submitted as
26 an electronic record, the county clerk shall acknowledge

1 receipt of the record and shall provide confirmation in the
2 same manner to the certificate holder. The confirmation from
3 the county clerk shall include the date of receipt and shall
4 serve as proof that the notice was filed with the county clerk.
5 In no event shall a county clerk permit an assignee of
6 forfeited certificates under Section 21-90 or Section 21-145
7 of this Code to extend the period of redemption beyond 3 years
8 from the date of assignment. If the redemption period expires
9 and no petition for tax deed has been filed under Section
10 22-30, the assigned tax certificate shall be forfeited to and
11 held by the county pursuant to Section 21-90.

12 (c) Except for the county as trustee pursuant to Section
13 21-90, the purchaser or his or her assignee of property sold
14 for nonpayment of general taxes or special assessments may
15 extend the period of redemption at any time before the
16 expiration of the original period of redemption, or thereafter
17 prior to the expiration of any extended period of redemption,
18 but only for a period that will expire not later than 3 years
19 from the date of sale, by filing with the county clerk of the
20 county in which the property is located a written notice to
21 that effect describing the property, stating the date of the
22 sale and specifying the extended period of redemption. Upon
23 receiving the notice, the county clerk shall stamp the date of
24 receipt upon the notice. If the notice is submitted as an
25 electronic record, the county clerk shall acknowledge receipt
26 of the record and shall provide confirmation in the same

1 manner to the certificate holder. The confirmation from the
2 county clerk shall include the date of receipt and shall serve
3 as proof that the notice was filed with the county clerk. The
4 county clerk shall not be required to extend the period of
5 redemption unless the purchaser or his or her assignee obtains
6 this acknowledgement of delivery. If prior to the expiration
7 of the period of redemption or extended period of redemption a
8 petition for tax deed has been filed under Section 22-30, upon
9 application of the petitioner, the court shall allow the
10 purchaser or his or her assignee to extend the period of
11 redemption after expiration of the original period or any
12 extended period of redemption, provided that any extension
13 allowed will expire not later than 3 years from the date of
14 sale. If the period of redemption is extended, the purchaser
15 or his or her assignee must give the notices provided for in
16 Section 22-10 at the specified times prior to the expiration
17 of the extended period of redemption by causing a sheriff (or
18 if he or she is disqualified, a coroner) of the county in which
19 the property, or any part thereof, is located to serve the
20 notices as provided in Sections 22-15 and 22-20. The notices
21 may also be served as provided in Sections 22-15 and 22-20 by a
22 special process server appointed by the court under Section
23 22-15 and as provided in Sections 22-15 and 22-20.

24 The changes made to this Section by this amendatory Act of
25 the 103rd General Assembly apply to matters concerning tax
26 certificates issued on or after January 1, 2024.

1 (d) For any tax certificates held by a county, the county
2 clerk may create and administer a payment plan during the
3 redemption period. Under the payment plan, the county clerk
4 may waive interest penalties when payments are made in
5 accordance with the parameters set forth in the payment plan.

6 (Source: P.A. 103-555, eff. 1-1-24.)

7 Section 65-10. The Senior Citizens Real Estate Tax
8 Deferral Act is amended by changing Sections 2 and 3 as
9 follows:

10 (320 ILCS 30/2) (from Ch. 67 1/2, par. 452)

11 Sec. 2. Definitions. As used in this Act:

12 (a) "Qualified Taxpayer" means an individual (i) who will
13 be 65 years of age or older by June 1 of the year for which a
14 tax deferral is claimed; (ii) who certifies that they have
15 owned and occupied as their residence such property or other
16 qualifying property in the State for at least the last 3 years,
17 except for any periods during which the taxpayer may have
18 temporarily resided in a nursing or sheltered care home; and
19 (iii) whose household income for the year is no greater than
20 the maximum household income. : ~~(i) \$40,000 through tax year~~
21 ~~2005; (ii) \$50,000 for tax years 2006 through 2011; (iii)~~
22 ~~\$55,000 for tax years 2012 through 2021; (iv) \$65,000 for tax~~
23 ~~years 2022 through 2025; and (v) \$55,000 for tax year 2026 and~~
24 thereafter.

1 (b) "Tax deferred property" means the property upon which
2 real estate taxes are deferred under this Act.

3 (c) "Homestead" means the land and buildings thereon,
4 including a condominium or a dwelling unit in a multidwelling
5 building that is owned and operated as a cooperative, occupied
6 by the taxpayer as his residence or which are temporarily
7 unoccupied by the taxpayer because such taxpayer is
8 temporarily residing, for not more than 1 year, in a licensed
9 facility as defined in Section 1-113 of the Nursing Home Care
10 Act.

11 (d) "Real estate taxes" or "taxes" means the taxes on real
12 property for which the taxpayer would be liable under the
13 Property Tax Code, including special service area taxes, and
14 special assessments on benefited real property for which the
15 taxpayer would be liable to a unit of local government.

16 (e) "Department" means the Department of Revenue.

17 (f) "Qualifying property" means a homestead which (a) the
18 taxpayer or the taxpayer and his spouse own in fee simple or
19 are purchasing in fee simple under a recorded instrument of
20 sale, (b) is not income-producing property, (c) is not subject
21 to a lien for unpaid real estate taxes when a claim under this
22 Act is filed, and (d) is not held in trust, other than an
23 Illinois land trust with the taxpayer identified as the sole
24 beneficiary, if the taxpayer is filing for the program for the
25 first time effective as of the January 1, 2011 assessment year
26 or tax year 2012 and thereafter.

1 (g) "Equity interest" means the current assessed valuation
2 of the qualified property times the fraction necessary to
3 convert that figure to full market value minus any outstanding
4 debts or liens on that property. In the case of qualifying
5 property not having a separate assessed valuation, the
6 appraised value as determined by a qualified real estate
7 appraiser shall be used instead of the current assessed
8 valuation.

9 (h) "Household income" has the meaning ascribed to that
10 term in the Senior Citizens and Persons with Disabilities
11 Property Tax Relief Act.

12 (i) "Collector" means the county collector or, if the
13 taxes to be deferred are special assessments, an official
14 designated by a unit of local government to collect special
15 assessments.

16 (j) "Maximum household income" means:

17 (1) \$40,000 through tax year 2005;

18 (2) \$50,000 for tax years 2006 through 2011;

19 (3) \$55,000 for tax years 2012 through 2021;

20 (4) \$65,000 for tax years 2022 through 2024;

21 (5) \$95,000 for tax year 2025; and

22 (6) for tax year 2026 and thereafter, the maximum
23 household income for the immediately preceding taxable
24 year, multiplied by one plus the lesser of (i) the
25 percentage increase, if any, in the Consumer Price Index
26 for All Urban Consumers for the 12 months ending in March

1 of the immediately preceding calendar year or (ii) 3%; the
2 maximum income limitation under this item (6) shall be
3 rounded to the nearest dollar.

4 By June 1, 2026, and by June 1 of each year thereafter, the
5 Department of Revenue shall determine the maximum household
6 income for the applicable taxable year and shall post that
7 amount on its website.

8 (k) "Consumer Price Index" means the index published by
9 the Bureau of Labor Statistics of the United States Department
10 of Labor that measures the average change in prices of goods
11 and services purchased by all urban consumers, United States
12 city average, all items, 1982-84 = 100.

13 (Source: P.A. 102-644, eff. 8-27-21.)

14 (320 ILCS 30/3) (from Ch. 67 1/2, par. 453)

15 Sec. 3. A taxpayer may, on or before March 1 of each year,
16 apply to the county collector of the county where his
17 qualifying property is located, or to the official designated
18 by a unit of local government to collect special assessments
19 on the qualifying property, as the case may be, for a deferral
20 of all or a part of real estate taxes payable during that year
21 for the preceding year in the case of real estate taxes other
22 than special assessments, or for a deferral of any
23 installments payable during that year in the case of special
24 assessments, on all or part of his qualifying property. The
25 application shall be on a form prescribed by the Department

1 and furnished by the collector, (a) showing that the applicant
2 will be 65 years of age or older by June 1 of the year for
3 which a tax deferral is claimed, (b) describing the property
4 and verifying that the property is qualifying property as
5 defined in Section 2, (c) certifying that the taxpayer has
6 owned and occupied as his residence such property or other
7 qualifying property in the State for at least the last 3 years
8 except for any periods during which the taxpayer may have
9 temporarily resided in a nursing or sheltered care home, and
10 (d) specifying whether the deferral is for all or a part of the
11 taxes, and, if for a part, the amount of deferral applied for.
12 As to qualifying property not having a separate assessed
13 valuation, the taxpayer shall also file with the county
14 collector a written appraisal of the property prepared by a
15 qualified real estate appraiser together with a certificate
16 signed by the appraiser stating that he has personally
17 examined the property and setting forth the value of the land
18 and the value of the buildings thereon occupied by the
19 taxpayer as his residence. The county collector may use
20 eligibility for the Low-Income Senior Citizens Assessment
21 Freeze Homestead Exemption under Section 15-172 of the
22 Property Tax Code as qualification for items (a) and (c).

23 The collector shall grant the tax deferral provided such
24 deferral does not exceed funds available in the Senior
25 Citizens Real Estate Deferred Tax Revolving Fund and provided
26 that the owner or owners of such real property have entered

1 into a tax deferral and recovery agreement with the collector
2 on behalf of the county or other unit of local government,
3 which agreement expressly states:

4 (1) That the total amount of taxes deferred under this
5 Act, plus interest, for the year for which a tax deferral is
6 claimed as well as for those previous years for which taxes are
7 not delinquent and for which such deferral has been claimed
8 may not exceed 80% of the taxpayer's equity interest in the
9 property for which taxes are to be deferred and that, if the
10 total deferred taxes plus interest equals 80% of the
11 taxpayer's equity interest in the property, the taxpayer shall
12 thereafter pay the annual interest due on such deferred taxes
13 plus interest so that total deferred taxes plus interest will
14 not exceed such 80% of the taxpayer's equity interest in the
15 property. Effective as of the January 1, 2011 assessment year
16 or tax year 2012 and through the 2021 tax year, ~~and beginning~~
17 ~~again with the 2026 tax year,~~ the total amount of any such
18 deferral shall not exceed \$5,000 per taxpayer in each tax
19 year. For the 2022 tax year and every tax year after ~~through~~
20 ~~the 2025 tax year,~~ the total amount of any such deferral shall
21 not exceed \$7,500 per taxpayer in each tax year.

22 (2) That any real estate taxes deferred under this Act and
23 any interest accrued thereon are a lien on the real estate and
24 improvements thereon until paid. If the taxes deferred are for
25 a tax year prior to 2023, then interest shall accrue at the
26 rate of 6% per year. If the taxes deferred are for the 2023 tax

1 year or any tax year thereafter, then interest shall accrue at
2 the rate of 3% per year. No sale or transfer of such real
3 property may be legally closed and recorded until the taxes
4 which would otherwise have been due on the property, plus
5 accrued interest, have been paid unless the collector
6 certifies in writing that an arrangement for prompt payment of
7 the amount due has been made with his office. The same shall
8 apply if the property is to be made the subject of a contract
9 of sale.

10 (3) That upon the death of the taxpayer claiming the
11 deferral the heirs-at-law, assignees or legatees shall have
12 first priority to the real property upon which taxes have been
13 deferred by paying in full the total taxes which would
14 otherwise have been due, plus interest. However, if such
15 heir-at-law, assignee, or legatee is a surviving spouse, the
16 tax deferred status of the property shall be continued during
17 the life of that surviving spouse if the spouse is 55 years of
18 age or older within 6 months of the date of death of the
19 taxpayer and enters into a tax deferral and recovery agreement
20 before the time when deferred taxes become due under this
21 Section. Any additional taxes deferred, plus interest, on the
22 real property under a tax deferral and recovery agreement
23 signed by a surviving spouse shall be added to the taxes and
24 interest which would otherwise have been due, and the payment
25 of which has been postponed during the life of such surviving
26 spouse, in determining the 80% equity requirement provided by

1 this Section.

2 (4) That if the taxes due, plus interest, are not paid by
3 the heir-at-law, assignee or legatee or if payment is not
4 postponed during the life of a surviving spouse, the deferred
5 taxes and interest shall be recovered from the estate of the
6 taxpayer within one year of the date of his death. In addition,
7 deferred real estate taxes and any interest accrued thereon
8 are due within 90 days after any tax deferred property ceases
9 to be qualifying property as defined in Section 2.

10 If payment is not made when required by this Section,
11 foreclosure proceedings may be instituted under the Property
12 Tax Code.

13 (5) That any joint owner has given written prior approval
14 for such agreement, which written approval shall be made a
15 part of such agreement.

16 (6) That a guardian for a person under legal disability
17 appointed for a taxpayer who otherwise qualifies under this
18 Act may act for the taxpayer in complying with this Act.

19 (7) That a taxpayer or his agent has provided to the
20 satisfaction of the collector, sufficient evidence that the
21 qualifying property on which the taxes are to be deferred is
22 insured against fire or casualty loss for at least the total
23 amount of taxes which have been deferred.

24 If the taxes to be deferred are special assessments, the
25 unit of local government making the assessments shall forward
26 a copy of the agreement entered into pursuant to this Section

1 and the bills for such assessments to the county collector of
2 the county in which the qualifying property is located.

3 (Source: P.A. 102-644, eff. 8-27-21; 102-895, eff. 5-23-22.)

4 ARTICLE 70

5 Section 70-5. The Fox Waterway Agency Act is amended by
6 changing Section 7.2 as follows:

7 (615 ILCS 90/7.2) (from Ch. 19, par. 1209)

8 Sec. 7.2. The Agency may charge reasonable user fees for
9 recreational and commercial boating, and has the authority to
10 issue revenue bonds and to borrow funds from any financial
11 lending institution, ~~but shall not have the authority to~~
12 ~~impose any property tax~~. The Agency shall devise a schedule of
13 user fees. The Agency shall conduct public hearings before
14 establishing or changing user fees or soliciting the issuance
15 of revenue bonds or the borrowing of funds. The Agency may
16 issue stickers as evidence of the payment of user fees. The
17 Agency may impose a civil penalty on persons who knowingly use
18 the waterway without paying a required user fee in an amount
19 not exceeding \$500 for each violation. Such civil penalty may
20 be recovered by the Agency in a civil action.

21 The Agency may also sell its dredging materials from the
22 waterway as reclaimed topsoil.

23 At least 75% of the gross income collected under this

1 Section shall be used exclusively for projects designed to
2 maintain and improve the waterway. Such projects may include,
3 but are not limited to, dredging, site acquisition for silt
4 deposit, water safety, and water quality projects. Any funds
5 which have not been expended by the end of a fiscal year may be
6 accumulated in a revolving fund.

7 The Board may levy and collect a general property tax on
8 any property within the corporate limits of the Agency for the
9 purpose of paying the cost of operating and maintaining the
10 waterway and any other corporate expenses of the Agency. The
11 tax shall be authorized by a majority vote of the Board.

12 (Source: P.A. 96-960, eff. 7-2-10.)

13 ARTICLE 75

14 Section 75-5. The Property Tax Code is amended by changing
15 Section 16-95 as follows:

16 (35 ILCS 200/16-95)

17 Sec. 16-95. Powers and duties of board of appeals or
18 review; complaints. In counties with 3,000,000 or more
19 inhabitants, until the first Monday in December 1998, the
20 board of appeals in any year shall, on complaint that any
21 property is overassessed or underassessed, or is exempt,
22 review and order the assessment corrected.

23 Beginning the first Monday in December 1998 and

1 thereafter, in counties with 3,000,000 or more inhabitants,
2 the board of review:

3 (1) shall, on written complaint of any taxpayer or any
4 taxing district that has an interest in the assessment
5 that any property is overassessed, underassessed, or
6 exempt, review the assessment and confirm, revise,
7 correct, alter, or modify the assessment, as appears to be
8 just; and

9 (2) may, upon written motion of any one or more
10 members of the board that is made on or before the dates
11 specified in notices given under Section 16-110 for each
12 township and upon good cause shown, revise, correct,
13 alter, or modify any assessment (or part of an assessment)
14 of real property regardless of whether the taxpayer or
15 owner of the property has filed a complaint with the
16 board; and

17 (3) shall, after the effective date of this amendatory
18 Act of the 96th General Assembly, pursuant to the
19 provisions of Sections 9-260, 9-265, 2-270, 16-135, and
20 16-140, review any omitted assessment proposed by the
21 county assessor and confirm, revise, correct, alter, or
22 modify the proposed assessment, as appears to be just.

23 In counties with 3,000,000 or more inhabitants, if the
24 board of review determines that an error or mistake has been
25 made in any assessment, other than an error of judgment as to
26 the valuation of the property, the board of review shall issue

1 to the person erroneously assessed a certificate setting forth
2 the nature of the error and its cause or causes. The
3 certificate may be used in evidence in any court of competent
4 jurisdiction. After the board of review has issued a
5 certificate of error, 2 copies of the certificate shall be
6 made. One of those copies shall be given to the county clerk,
7 and one of those copies shall be given to the county treasurer.
8 The county clerk shall keep records of the changes or
9 corrections made in the certificate and shall certify those
10 corrections to the county treasurer so that the county
11 treasurer is able to account for the proper amount of taxes
12 chargeable against the property.

13 No assessment may be changed by the board on its own motion
14 until the taxpayer in whose name the property is assessed and
15 the chief county assessment officer who certified the
16 assessment have been notified and given an opportunity to be
17 heard thereon. All taxing districts shall have an opportunity
18 to be heard on the matter.

19 (Source: P.A. 96-1553, eff. 3-10-11.)

20 ARTICLE 80

21 Section 80-5. The Property Tax Code is amended by changing
22 Section 12-30 as follows:

23 (35 ILCS 200/12-30)

1 Sec. 12-30. Mailed notice of changed assessments; counties
2 of less than 3,000,000.

3 (a) In every county with less than 3,000,000 inhabitants,
4 in addition to the publication of the list of assessments in
5 each year of a general assessment and of the list of property
6 for which assessments have been added or changed, as provided
7 above, a notice shall be mailed by the chief county assessment
8 officer to each taxpayer whose assessment has been changed
9 since the last preceding assessment, using the address as it
10 appears on the assessor's records, except in the case of
11 changes caused by a change in the county equalization factor
12 by the Department or in the case of changes resulting from
13 equalization by the chief county assessment officer under
14 Section 9-210, during any year such change is made. The chief
15 county assessment officer shall continue to accept appeals
16 from the taxpayer for a period of not less than 30 business
17 days from the later of the date the assessment notice is mailed
18 as provided in this subsection or is published on the
19 assessor's website. The notice may, but need not be, sent by a
20 township assessor.

21 (b) The notice sent under this Section shall include the
22 following:

23 (1) The previous year's assessed value after board of
24 review equalization.

25 (2) Current assessed value and the date of that
26 valuation.

1 (3) The percentage change from the previous assessed
2 value to the current assessed value.

3 (4) The full fair market value (as indicated by
4 dividing the current assessed value by the median level of
5 assessment in the assessment district as determined by the
6 most recent 3 year assessment to sales ratio study
7 adjusted to take into account any changes in assessment
8 levels since the data for the studies were collected).

9 (5) A statement advising the taxpayer that assessments
10 of property, other than farm land and coal, are required
11 by law to be assessed at 33 1/3% of fair market value.

12 (6) The name, address, phone number, office hours,
13 and, if one exists, the website address of the assessor.

14 (7) Where practicable, the notice shall include the
15 reason for any increase in the property's valuation.

16 (8) The name and price per copy by mail of the
17 newspaper in which the list of assessments will be
18 published and the scheduled publication date.

19 (9) A statement advising the taxpayer of the steps to
20 follow if the taxpayer believes the full fair market value
21 of the property is incorrect or believes the assessment is
22 not uniform with other comparable properties in the same
23 neighborhood. The statement shall also (i) advise all
24 taxpayers to contact the township assessor's office, in
25 those counties under township organization, first to
26 review the assessment, (ii) advise all taxpayers to file

1 an appeal with the board of review if not satisfied with
2 the assessor review, and (iii) give the phone number to
3 call for a copy of the board of review rules.

4 (10) A statement advising the taxpayer that there is a
5 deadline date for filing an appeal with the board of
6 review and indicating that deadline date (30 business days
7 following the scheduled publication date).

8 (11) A brief explanation of the relationship between
9 the assessment and the tax bill (including an explanation
10 of the equalization factors) and an explanation that the
11 assessment stated for the preceding year is the assessment
12 after equalization by the board of review in the preceding
13 year.

14 (12) In bold type, a notice of possible eligibility
15 for the various homestead exemptions as provided in
16 Section 15-165 through Section 15-175 and Section 15-180.

17 (c) In addition to the requirements of subsection (b) of
18 this Section, in every county with less than 3,000,000
19 inhabitants, where the chief county assessment officer
20 maintains and controls an electronic database containing the
21 physical characteristics of the property, the notice shall
22 include the following:

23 (1) The physical characteristics of the taxpayer's
24 property that are available from that database; or

25 (2) A statement advising the taxpayer that detailed
26 property characteristics are available on the county

1 website and the URL address of that website.

2 (d) In addition to the requirements of subsection (b) of
3 this Section, in every county with less than 3,000,000
4 inhabitants, where the chief county assessment officer does
5 not maintain and control an electronic database containing the
6 physical characteristics of the property, and where one or
7 more townships in the county maintain and control an
8 electronic database containing the physical characteristics of
9 the property and some or all of the database is available on a
10 website that is maintained and controlled by the township, the
11 notice shall include a statement advising the taxpayer that
12 detailed property characteristics are available on the
13 township website and the URL address of that website.

14 (e) Except as provided in this Section, the form and
15 manner of providing the information and explanations required
16 to be in the notice shall be prescribed by the Department.

17 (Source: P.A. 96-122, eff. 1-1-10.)

18 ARTICLE 85

19 Section 85-5. The Property Tax Code is amended by changing
20 Section 15-178 as follows:

21 (35 ILCS 200/15-178)

22 Sec. 15-178. Affordable housing special assessment
23 programs; reduction ~~Reduction~~ in assessed value for affordable

1 rental housing construction or rehabilitation.

2 (a) The General Assembly finds that there is a shortage of
3 high quality affordable rental homes for low-income and
4 very-low-income households throughout Illinois; that owners
5 and developers of rental housing face significant challenges
6 building newly constructed apartments or undertaking
7 rehabilitation of existing properties that results in rents
8 that are affordable for low-income and very-low-income
9 households; and that it will help Cook County and other parts
10 of Illinois address the extreme shortage of affordable rental
11 housing by developing a statewide policy to determine the
12 assessed value for newly constructed and rehabilitated
13 affordable rental housing that both encourages investment and
14 incentivizes property owners to keep rents affordable.

15 (b) Each chief county assessment officer shall implement
16 special assessment programs to reduce the assessed value of
17 all eligible newly constructed residential real property or
18 qualifying rehabilitation to all eligible existing residential
19 real property in accordance with subsection (c) for 10 taxable
20 years after the newly constructed residential real property or
21 substantially rehabilitated ~~improvements to existing~~
22 residential real property are put in service. Any county with
23 less than 3,000,000 inhabitants may decide not to implement
24 one or both of the special assessment programs defined in
25 subparagraph (1) of subsection (c) of this Section and
26 subparagraph (2) of subsection (c) of this Section upon

1 passage of an ordinance by a majority vote of the county board.
2 After ~~Subsequent to~~ a vote to opt out of this special
3 assessment program, any county with less than 3,000,000
4 inhabitants may decide to implement one or both of the special
5 assessment programs defined in subparagraph (1) of subsection
6 (c) of this Section and subparagraph (2) of subsection (c) of
7 this Section upon passage of an ordinance by a majority vote of
8 the county board. A county opting out shall not disqualify or
9 shorten the maximum eligibility periods for any property
10 approved to receive a reduced valuation prior to the county
11 opting out. The special assessment programs available under
12 this Section shall be available to all qualifying residential
13 real property regardless of whether or not the property has or
14 is currently receiving any other public financing or subsidies
15 or subject to any regulatory agreements with any public
16 entity, or both. The changes made to this subsection by this
17 amendatory Act of the 104th General Assembly are declarative
18 of existing law and shall not be construed as a new enactment.
19 Property is eligible for the special assessment program if and
20 only if all of the following factors have been met:

21 (1) at the conclusion of the new construction or
22 qualifying rehabilitation, the property consists of a
23 newly constructed multifamily building containing 7 or
24 more rental dwelling units or an existing multifamily
25 building that has undergone qualifying rehabilitation
26 resulting in 7 or more rental dwelling units; and

1 (2) the property meets the application requirements
2 defined in subsection (f).

3 (c) For those counties that are required to implement the
4 special assessment program and do not opt out of such special
5 assessment program, the chief county assessment officer for
6 that county shall require that residential real property is
7 eligible for the special assessment program if and only if one
8 of the additional factors have been met:

9 (1) except as defined in subparagraphs (E), (F), and
10 (G) of paragraph (1) of subsection (f) of this Section,
11 prior to the newly constructed residential real property
12 or substantially rehabilitated ~~improvements to existing~~
13 residential real property being put in service, the owner
14 of the residential real property commits that, for a
15 period of 10 years, at least 15% of the multifamily
16 building's units will have rents as defined in this
17 Section that are at or below maximum rents and are
18 occupied by households with household incomes at or below
19 maximum income limits; or

20 (2) except as defined in subparagraphs (E), (F), and
21 (G) of paragraph (1) of subsection (f) of this Section,
22 prior to the newly constructed residential real property
23 or substantially rehabilitated ~~improvements to existing~~
24 residential real property located in a low affordability
25 community being put in service, the owner of the
26 residential real property commits that, for a period of 30

1 years after the newly constructed residential real
2 property or substantially rehabilitated ~~improvements to~~
3 ~~existing~~ residential real property are put in service, at
4 least 20% of the multifamily building's units will have
5 rents as defined in this Section that are at or below
6 maximum rents and are occupied by households with
7 household incomes at or below maximum income limits.

8 If a reduction in assessed value is granted under one
9 special assessment program provided for in this Section, then
10 that same residential real property is not eligible for an
11 additional special assessment program under this Section at
12 the same time.

13 (d) The amount of the reduction in assessed value for
14 residential real property meeting the conditions set forth in
15 subparagraph (1) of subsection (c) shall be calculated as
16 follows:

17 (1) if the owner of the residential real property
18 commits for a period of at least 10 years that at least 15%
19 but fewer than 35% of the multifamily building's units
20 have rents at or below maximum rents and are occupied by
21 households with household incomes at or below maximum
22 income limits, the assessed value of the property used to
23 calculate the tax bill shall be reduced by an amount equal
24 to 25% of the assessed value of the property as determined
25 by the assessor for the property in the current taxable
26 year for the newly constructed residential real property

1 or based on the improvements to an existing residential
2 real property; and

3 (2) if the owner of the residential real property
4 commits for a period of at least 10 years that at least 35%
5 of the multifamily building's units have rents at or below
6 maximum rents and are occupied by households with
7 household incomes at or below maximum income limits, the
8 assessed value of the property used to calculate the tax
9 bill shall be reduced by an amount equal to 35% of the
10 assessed value of the property as determined by the
11 assessor for the property in the current assessment year
12 for the newly constructed residential real property or
13 based on the improvements to an existing residential real
14 property.

15 (e) The amount of the reduction for residential real
16 property meeting the conditions set forth in subparagraph (2)
17 of subsection (c) shall be calculated as follows:

18 (1) for the first, second, and third taxable year
19 after the residential real property is placed in service,
20 the residential real property is entitled to a reduction
21 in its assessed value in an amount equal to the difference
22 between the assessed value in the year for which the
23 incentive is sought and the assessed value for the
24 residential real property in the base year;

25 (2) for the fourth, fifth, and sixth taxable year
26 after the residential real property is placed in service,

1 the property is entitled to a reduction in its assessed
2 value in an amount equal to 80% of the difference between
3 the assessed value in the year for which the incentive is
4 sought and the assessed value for the residential real
5 property in the base year;

6 (3) for the seventh, eighth, and ninth taxable year
7 after the property is placed in service, the residential
8 real property is entitled to a reduction in its assessed
9 value in an amount equal to 60% of the difference between
10 the assessed value in the year for which the incentive is
11 sought and the assessed value for the residential real
12 property in the base year;

13 (4) for the tenth, eleventh, and twelfth taxable year
14 after the residential real property is placed in service,
15 the residential real property is entitled to a reduction
16 in its assessed value in an amount equal to 40% of the
17 difference between the assessed value in the year for
18 which the incentive is sought and the assessed value for
19 the residential real property in the base year; and

20 (5) for the thirteenth through the thirtieth taxable
21 year after the residential real property is placed in
22 service, the residential real property is entitled to a
23 reduction in its assessed value in an amount equal to 20%
24 of the difference between the assessed value in the year
25 for which the incentive is sought and the assessed value
26 for the residential real property in the base year.

1 (f) Application requirements.

2 (1) In order to receive the reduced valuation under
3 this Section, the owner must submit an application
4 containing the following information to the chief county
5 assessment officer for review in the form and by the date
6 required by the chief county assessment officer:

7 (A) the owner's name;

8 (B) the postal address and permanent index number
9 or numbers of the parcel or parcels for which the owner
10 is applying to receive reduced valuation under this
11 Section;

12 (C) a deed or other instrument conveying the
13 parcel or parcels to the current owner;

14 (D) written evidence that the new construction or
15 qualifying rehabilitation has been completed with
16 respect to the residential real property, including,
17 but not limited to, copies of building permits, a
18 notarized contractor's affidavit, and photographs of
19 the interior and exterior of the building after new
20 construction or rehabilitation is completed;

21 (E) written evidence that the residential real
22 property meets local building codes, or if there are
23 no local building codes, Housing Quality Standards, as
24 determined by the United States Department of Housing
25 and Urban Development;

26 (F) a list identifying the affordable units in

1 residential real property and a written statement that
2 the affordable units are comparable to the market rate
3 units in terms of unit type, number of bedrooms per
4 unit, quality of exterior appearance, energy
5 efficiency, and overall quality of construction;

6 (G) a written schedule certifying the rents in
7 each affordable unit and a written statement that
8 these rents do not exceed the maximum rents allowable
9 for the area in which the residential real property is
10 located;

11 (H) documentation from the administering agency
12 verifying the owner's participation in a qualifying
13 income-based rental subsidy program as defined in
14 subsection (e) of this Section if units receiving
15 rental subsidies are to be counted among the
16 affordable units in order to meet the thresholds
17 defined in this Section;

18 (I) a written statement identifying the household
19 income for every household occupying an affordable
20 unit and certifying that the household income does not
21 exceed the maximum income limits allowable for the
22 area in which the residential real property is
23 located;

24 (J) a written statement that the owner has
25 verified and retained documentation of household
26 income for every household occupying an affordable

1 unit; and

2 (K) any additional information consistent with
3 this Section as reasonably required by the chief
4 county assessment officer, including, but not limited
5 to, any information necessary to ensure compliance
6 with applicable local ordinances and to ensure the
7 owner is complying with the provisions of this
8 Section.

9 (1.1) In order for a development to receive the
10 reduced valuation under subsection (e), the owner must
11 provide evidence to the county assessor's office of a
12 fully executed project labor agreement entered into with
13 the applicable local building trades council, prior to
14 commencement of any and all construction, building,
15 renovation, demolition, or any material change to the
16 structure or land.

17 (2) The application requirements contained in
18 paragraph (1) of subsection (f) are continuing
19 requirements for the duration of the reduction in assessed
20 value received and may be annually or periodically
21 verified by the chief county assessment officer for the
22 county whereby the benefit is being issued.

23 (3) In lieu of submitting an application containing
24 the information prescribed in paragraph (1) of subsection
25 (f), the chief county assessment officer may allow for
26 submission of a substantially similar certification

1 granted by the Illinois Housing Development Authority or a
2 comparable local authority provided that the chief county
3 assessment officer independently verifies the veracity of
4 the certification with the Illinois Housing Development
5 Authority or comparable local authority.

6 (4) The chief county assessment officer shall notify
7 the owner as to whether or not the property meets the
8 requirements of this Section. If the property does not
9 meet the requirements of this Section, the chief county
10 assessment officer shall provide written notice of any
11 deficiencies to the owner, who shall then have 30 days
12 from the date of notification to provide supplemental
13 information showing compliance with this Section. The
14 chief county assessment officer shall, in its discretion,
15 grant additional time to cure any deficiency. If the owner
16 does not exercise this right to cure the deficiency, or if
17 the information submitted, in the sole judgment of the
18 chief county assessment officer, is insufficient to meet
19 the requirements of this Section, the chief county
20 assessment officer shall provide a written explanation of
21 the reasons for denial.

22 (5) The chief county assessment officer may charge a
23 reasonable application fee to offset the administrative
24 expenses associated with the program.

25 (6) The reduced valuation conferred by this Section is
26 limited as follows:

1 (A) The owner is eligible to apply for the reduced
2 valuation conferred by this Section beginning in the
3 first assessment year after the effective date of this
4 amendatory Act of the 102nd General Assembly through
5 December 31, 2037 ~~2027~~. If approved, the reduction
6 will be effective for the current assessment year,
7 which will be reflected in the tax bill issued in the
8 following calendar year. Owners that are approved for
9 the reduced valuation under paragraph (1) of
10 subsection (c) of this Section before December 31,
11 2027 shall, at minimum, be eligible for annual renewal
12 of the reduced valuation during an initial 10-year
13 period if annual certification requirements are met
14 for each of the 10 years, as described in subparagraph
15 (B) of paragraph (4) of subsection (d) of this
16 Section. If an owner is approved for the reduced
17 valuation conferred by this Section prior to December
18 31, 2037 and this Section is not subsequently
19 extended, the maximum eligibility period for the
20 reduction under this Section for that property shall
21 continue to apply and shall not be shortened as a
22 result of the failure to extend the applicability of
23 this Section.

24 (B) Property receiving a reduction outlined in
25 paragraph (1) of subsection (c) of this Section shall
26 continue to be eligible for an initial period of up to

1 10 years if annual certification requirements are met
2 for each of the 10 years, but shall be extended for up
3 to 2 additional 10-year periods with annual renewals
4 if the owner continues to meet the requirements of
5 this Section, including annual certifications, and
6 excluding the requirements regarding new construction
7 or qualifying rehabilitation defined in subparagraph
8 (D) of paragraph (1) of this subsection.

9 (C) The annual certification materials in the year
10 prior to final year of eligibility for the reduction
11 in assessed value must include a dated copy of the
12 written notice provided to tenants informing them of
13 the date of the termination if the owner is not seeking
14 a renewal.

15 (D) If the property is sold or transferred, the
16 purchaser or transferee must comply with all
17 requirements of this Section, excluding the
18 requirements regarding new construction or qualifying
19 rehabilitation defined in subparagraph (D) of
20 paragraph (1) of this subsection, in order to continue
21 receiving the reduction in assessed value. Purchasers
22 and transferees who comply with all requirements of
23 this Section excluding the requirements regarding new
24 construction or qualifying rehabilitation defined in
25 subparagraph (D) of paragraph (1) of this subsection
26 are eligible to apply for renewal on the schedule set

1 by the initial application.

2 (E) (Blank). ~~The owner may apply for the reduced~~
3 ~~valuation if the residential real property meets all~~
4 ~~requirements of this Section and the newly constructed~~
5 ~~residential real property or improvements to existing~~
6 ~~residential real property were put in service on or~~
7 ~~after January 1, 2015. However, the initial 10 year~~
8 ~~eligibility period or 30 year eligibility period,~~
9 ~~depending on the applicable program, shall be reduced~~
10 ~~by the number of years between the placed in service~~
11 ~~date and the date the owner first receives this~~
12 ~~reduced valuation.~~

13 (F) The owner may apply for the reduced valuation
14 within 2 years after the newly constructed residential
15 real property or improvements to existing residential
16 real property are put in service. However, the initial
17 10-year eligibility period or 30-year eligibility
18 period, depending on the applicable program, shall be
19 reduced for the number of years between the placed in
20 service date and the date the owner first receives
21 this reduced valuation.

22 (G) Owners of a multifamily building receiving a
23 reduced valuation through the Cook County Class 9
24 program during the year in which this amendatory Act
25 of the 102nd General Assembly takes effect shall be
26 deemed automatically eligible for the reduced

1 valuation defined in paragraph (1) of subsection (c)
2 of this Section in terms of meeting the criteria for
3 new construction or substantial rehabilitation for a
4 specific multifamily building regardless of when the
5 newly constructed residential real property or
6 improvements to existing residential real property
7 were put in service. If a Cook County Class 9 owner had
8 Class 9 status revoked on or after January 1, 2017 but
9 can provide documents sufficient to prove that the
10 revocation was in error or any deficiencies leading to
11 the revocation have been cured, the chief county
12 assessment officer may deem the owner to be eligible.
13 However, owners may not receive both the reduced
14 valuation under this Section and the reduced valuation
15 under the Cook County Class 9 program in any single
16 assessment year. In addition, the number of years
17 during which an owner has participated in the Class 9
18 program shall count against the 3 10-year periods of
19 eligibility for the reduced valuation as defined in
20 subparagraph (1) of subsection (c) of this Section.

21 (H) At the completion of the assessment reduction
22 period described in this Section: the entire parcel
23 will be assessed as otherwise provided by law.

24 (7) If the chief county assessment officer has not
25 created application forms, the chief county assessment
26 officer shall make publicly available and accept

1 applications forms that shall be available to local
2 governments from the Illinois Department of Revenue. If a
3 county Internet website exists, the application materials,
4 as well as any other program requirements used by the
5 county (such as application deadlines, fees, and other
6 procedures required by the application) must be published
7 on that website, otherwise it must be available to the
8 public upon request at the office of the chief county
9 assessment officer.

10 (g) As used in this Section:

11 "Affordable units" means units that have rents that do not
12 exceed the maximum rents as defined in this Section.

13 "Assessed value for the residential real property in the
14 base year" means the assessed value used to calculate the tax
15 bill, as certified by the board of review, for the tax year
16 immediately prior to the tax year in which the building permit
17 is issued. For property assessed as other than residential
18 property, the "assessed value for the residential real
19 property in the base year" means the assessed value that would
20 have been obtained had the property been classified as
21 residential as derived from the board of review's certified
22 market value.

23 "Household income" includes the annual income for all the
24 people who occupy a housing unit that is anticipated to be
25 received from a source outside of the family during the
26 12-month period following admission or the annual

1 recertification, including related family members and all the
2 unrelated people who share the housing unit. Household income
3 includes the total of the following income sources: wages,
4 salaries and tips before any payroll deductions; net business
5 income; interest and dividends; payments in lieu of earnings,
6 such as unemployment and disability compensation, worker's
7 compensation and severance pay; Social Security income,
8 including lump-sum ~~lump-sum~~ payments; payments from insurance
9 policies, annuities, pensions, disability benefits and other
10 types of periodic payments, alimony, child support, and other
11 regular monetary contributions; and public assistance, except
12 for assistance from the Supplemental Nutrition Assistance
13 Program (SNAP). "Household income" does not include: earnings
14 of children under age 18; temporary income such as cash gifts;
15 reimbursement for medical expenses; lump sums from
16 inheritance, insurance payments, settlements for personal or
17 property losses; student financial assistance paid directly to
18 the student or to an educational institution; foster child
19 care payments; receipts from government-funded training
20 programs; assistance from the Supplemental Nutrition
21 Assistance Program (SNAP).

22 "Low affordability community" means (1) a municipality or
23 jurisdiction with less than 1,000,000 inhabitants in which 40%
24 or less of its total year-round housing units are affordable,
25 as determined by the Illinois Housing Development Authority
26 during the exemption determination process under the

1 Affordable Housing Planning and Appeal Act; (2) "D" zoning
2 districts as now or hereafter designated in the Chicago Zoning
3 Ordinance; or (3) a jurisdiction located in a municipality
4 with 1,000,000 or more inhabitants that has been designated as
5 a low affordability community by passage of a local ordinance
6 by that municipality, specifying the census tract or property
7 by permanent index number or numbers.

8 "Maximum income limits" means the maximum regular income
9 limits for 60% of area median income for the geographic area in
10 which the multifamily building is located for multifamily
11 programs as determined by the United States Department of
12 Housing and Urban Development and published annually by the
13 Illinois Housing Development Authority. A property may be
14 deemed to have satisfied the maximum income limits with a
15 weighted average if municipal, state, or federal laws,
16 ordinances, rules, or regulations requires the use of a
17 weighted average of no more than 60% of area median income for
18 that property.

19 "Maximum rent" means the maximum regular rent for 60% of
20 the area median income for the geographic area in which the
21 multifamily building is located for multifamily programs as
22 determined by the United States Department of Housing and
23 Urban Development and published annually by the Illinois
24 Housing Development Authority. To be eligible for the reduced
25 valuation defined in this Section, maximum rents are to be
26 consistent with the Illinois Housing Development Authority's

1 rules; or if the owner is leasing an affordable unit to a
2 household with an income at or below the maximum income limit
3 who is participating in qualifying income-based rental subsidy
4 program, "maximum rent" means the maximum rents allowable
5 under the guidelines of the qualifying income-based rental
6 subsidy program. A property may be deemed to have satisfied
7 the maximum rent with a weighted average if municipal, state,
8 or federal laws, ordinances, rules, or regulations requires
9 the use of a weighted average of no more than 60% of area
10 median income for that property.

11 "Qualifying income-based rental subsidy program" means a
12 Housing Choice Voucher issued by a housing authority under
13 Section 8 of the United States Housing Act of 1937, a tenant
14 voucher converted to a project-based voucher by a housing
15 authority or any other program administered or funded by a
16 housing authority, the Illinois Housing Development Authority,
17 another State agency, a federal agency, or a unit of local
18 government where participation is limited to households with
19 incomes at or below the maximum income limits as defined in
20 this Section and the tenants' portion of the rent payment is
21 based on a percentage of their income or a flat amount that
22 does not exceed the maximum rent as defined in this Section.

23 "Qualifying rehabilitation" means, at a minimum,
24 compliance with local building codes and the replacement or
25 renovation of at least 2 primary building systems to be
26 approved for the reduced valuation under paragraph (1) of

1 subsection (d) of this Section and at least 5 primary building
2 systems to be approved for the reduced valuation under
3 subsection (e) of this Section. Although the cost of each
4 primary building system may vary, to be approved for the
5 reduced valuation under paragraph (1) of subsection (d) of
6 this Section, the combined expenditure for making the building
7 compliant with local codes and replacing primary building
8 systems must be at least \$8 per square foot for work completed
9 between January 1 of the year in which this amendatory Act of
10 the 102nd General Assembly takes effect and December 31 of the
11 year in which this amendatory Act of the 102nd General
12 Assembly takes effect and, in subsequent years, \$8 adjusted by
13 the Consumer Price Index for All Urban Consumers, as published
14 annually by the U.S. Department of Labor. To be approved for
15 the reduced valuation under paragraph (2) of subsection (d) of
16 this Section, the combined expenditure for making the building
17 compliant with local codes and replacing primary building
18 systems must be at least \$12.50 per square foot for work
19 completed between January 1 of the year in which this
20 amendatory Act of the 102nd General Assembly takes effect and
21 December 31 of the year in which this amendatory Act of the
22 102nd General Assembly takes effect, and in subsequent years,
23 \$12.50 adjusted by the Consumer Price Index for All Urban
24 Consumers, as published annually by the U.S. Department of
25 Labor. To be approved for the reduced valuation under
26 subsection (e) of this Section, the combined expenditure for

1 making the building compliant with local codes and replacing
2 primary building systems must be at least \$60 per square foot
3 for work completed between January 1 of the year that this
4 amendatory Act of the 102nd General Assembly becomes effective
5 and December 31 of the year that this amendatory Act of the
6 102nd General Assembly becomes effective and, in subsequent
7 years, \$60 adjusted by the Consumer Price Index for All Urban
8 Consumers, as published annually by the U.S. Department of
9 Labor. On an annual basis, the Illinois Housing Development
10 Authority shall calculate and make available on its website
11 the minimum per square foot expenditure requirements to be
12 applicable statewide to be eligible for the reduced valuation
13 available under paragraphs (1) and (2) of subsection (d) of
14 this Section and subsection (e) of this Section. This shall
15 include the historical annual expenditure requirements
16 starting with calendar year 2021. "Primary building systems",
17 together with their related rehabilitations, specifically
18 approved for this program are:

19 (1) Electrical. All electrical work must comply with
20 applicable codes; it may consist of a combination of any
21 of the following alternatives:

22 (A) installing individual equipment and appliance
23 branch circuits as required by code (the minimum being
24 a kitchen appliance branch circuit);

25 (B) installing a new emergency service, including
26 emergency lighting with all associated conduits and

1 wiring;

2 (C) rewiring all existing feeder conduits ("home
3 runs") from the main switchgear to apartment area
4 distribution panels;

5 (D) installing new in-wall conduits for
6 receptacles, switches, appliances, equipment, and
7 fixtures;

8 (E) replacing power wiring for receptacles,
9 switches, appliances, equipment, and fixtures;

10 (F) installing new light fixtures throughout the
11 building including closets and central areas;

12 (G) replacing, adding, or doing work as necessary
13 to bring all receptacles, switches, and other
14 electrical devices into code compliance;

15 (H) installing a new main service, including
16 conduit, cables into the building, and main disconnect
17 switch; and

18 (I) installing new distribution panels, including
19 all panel wiring, terminals, circuit breakers, and all
20 other panel devices.

21 (2) Heating. All heating work must comply with
22 applicable codes; it may consist of a combination of any
23 of the following alternatives:

24 (A) installing a new system to replace one of the
25 following heat distribution systems:

26 (i) piping and heat radiating units, including

1 new main line venting and radiator venting; or
2 (ii) duct work, diffusers, and cold air
3 returns; or
4 (iii) any other type of existing heat
5 distribution and radiation/diffusion components;
6 or
7 (B) installing a new system to replace one of the
8 following heat generating units:
9 (i) hot water/steam boiler;
10 (ii) gas furnace; or
11 (iii) any other type of existing heat
12 generating unit.

13 (3) Plumbing. All plumbing work must comply with
14 applicable codes. Replace all or a part of the in-wall
15 supply and waste plumbing; however, main supply risers,
16 waste stacks and vents, and code-conforming waste lines
17 need not be replaced.

18 (4) Roofing. All roofing work must comply with
19 applicable codes; it may consist of either of the
20 following alternatives, separately or in combination:
21 (A) replacing all rotted roof decks and
22 insulation; or
23 (B) replacing or repairing leaking roof membranes
24 (10% is the suggested minimum replacement of
25 membrane); restoration of the entire roof is an
26 acceptable substitute for membrane replacement.

1 (5) Exterior doors and windows. Replace the exterior
2 doors and windows. Renovation of ornate entry doors is an
3 acceptable substitute for replacement.

4 (6) Floors, walls, and ceilings. Finishes must be
5 replaced or covered over with new material. Acceptable
6 replacement or covering materials are as follows:

7 (A) floors must have new carpeting, vinyl tile,
8 ceramic, refurbished wood finish, or a similar
9 substitute;

10 (B) walls must have new drywall, including joint
11 taping and painting; or

12 (C) new ceilings must be either drywall, suspended
13 type, or a similar material.

14 (7) Exterior walls.

15 (A) replace loose or crumbling mortar and masonry
16 with new material;

17 (B) replace or paint wall siding and trim as
18 needed;

19 (C) bring porches and balconies to a sound
20 condition; or

21 (D) any combination of (A), (B), and (C).

22 (8) Elevators. Where applicable, at least 4 of the
23 following 7 alternatives must be accomplished:

24 (A) replace or rebuild the machine room controls
25 and refurbish the elevator machine (or equivalent
26 mechanisms in the case of hydraulic elevators);

1 (B) replace hoistway electro-mechanical items
2 including: ropes, switches, limits, buffers, levelers,
3 and deflector sheaves (or equivalent mechanisms in the
4 case of hydraulic elevators);

5 (C) replace hoistway wiring;

6 (D) replace door operators and linkage;

7 (E) replace door panels at each opening;

8 (F) replace hall stations, car stations, and
9 signal fixtures; or

10 (G) rebuild the car shell and refinish the
11 interior.

12 (9) Health and safety.

13 (A) Install or replace fire suppression systems;

14 (B) install or replace security systems; or

15 (C) environmental remediation of lead-based paint,
16 asbestos, leaking underground storage tanks, or radon.

17 (10) Energy conservation improvements undertaken to
18 limit the amount of solar energy absorbed by a building's
19 roof or to reduce energy use for the property, including,
20 but not limited to, any of the following activities:

21 (A) installing or replacing reflective roof
22 coatings (flat roofs);

23 (B) installing or replacing R-49 roof insulation;

24 (C) installing or replacing R-19 perimeter wall
25 insulation;

26 (D) installing or replacing insulated entry doors;

1 (E) installing or replacing Low E, insulated
2 windows;

3 (F) installing or replacing WaterSense labeled
4 plumbing fixtures;

5 (G) installing or replacing 90% or better sealed
6 combustion heating systems;

7 (H) installing Energy Star hot water heaters;

8 (I) installing or replacing mechanical ventilation
9 to exterior for kitchens and baths;

10 (J) installing or replacing Energy Star
11 appliances;

12 (K) installing or replacing Energy Star certified
13 lighting in common areas; or

14 (L) installing or replacing grading and
15 landscaping to promote on-site water retention if the
16 retained water is used to replace water that is
17 provided from a municipal source.

18 (11) Accessibility improvements. All accessibility
19 improvements must comply with applicable codes. An owner
20 may make accessibility improvements to residential real
21 property to increase access for people with disabilities.
22 As used in this paragraph (11), "disability" has the
23 meaning given to that term in the Illinois Human Rights
24 Act. As used in this paragraph (11), "accessibility
25 improvements" means a home modification listed under the
26 Home Services Program administered by the Department of

1 Human Services (Part 686 of Title 89 of the Illinois
2 Administrative Code) including, but not limited to:
3 installation of ramps, grab bars, or wheelchair lifts;
4 widening doorways or hallways; re-configuring rooms and
5 closets; and any other changes to enhance the independence
6 of people with disabilities.

7 (12) Any applicant who has purchased the property in
8 an arm's length transaction not more than 90 days before
9 applying for this reduced valuation may use the cost of
10 rehabilitation or repairs required by documented code
11 violations, up to a maximum of \$2 per square foot, to meet
12 the qualifying rehabilitation requirements.

13 (Source: P.A. 102-175, eff. 7-29-21; 102-893, eff. 5-20-22.)

14 ARTICLE 90

15 Section 90-5. The Property Tax Code is amended by changing
16 Section 27-32 as follows:

17 (35 ILCS 200/27-32)

18 Sec. 27-32. More than 5% increase; hearing. If, in any
19 year other than the initial levy year, the estimated special
20 service area tax levy is more than 105% of the amount extended
21 for special service area purposes for the preceding levy year,
22 notice shall be given and a hearing held on the reason for the
23 increase. Notice of the hearing shall be given in accordance

1 with the Open Meetings Act, including posting of the notice on
2 the special service area's website if a website is maintained
3 by the special service area. A meeting open to the public and
4 convened in a location convenient to property included within
5 the boundaries of the special service area is considered a
6 hearing for purposes of this Section. The hearing may be held
7 prior to the adoption of the proposed ordinance to adopt the
8 annual levy of the special service area, but not more than 30
9 days prior to the adoption of the ordinance, or at the same
10 time the proposed ordinance to adopt the annual levy of the
11 special service area is considered.

12 (Source: P.A. 97-1053, eff. 1-1-13.)

13 ARTICLE 95

14 Section 95-5. The Property Tax Code is amended by changing
15 Section 18-50 as follows:

16 (35 ILCS 200/18-50)

17 Sec. 18-50. Filing of budget and appropriation ordinance.
18 The governing authority of each taxing district shall file
19 with the county clerk, either electronically or with a paper
20 submission, within 30 days of their adoption a certified copy
21 of its appropriation and budget ordinances or resolutions, as
22 well as an estimate, certified by its chief fiscal officer, of
23 revenues, by source, anticipated to be received by the taxing

1 district in the following fiscal year. If the governing
2 authority fails to file the required documents, the county
3 clerk shall have the authority, after giving timely notice of
4 the failure to the taxing district, to refuse to extend the tax
5 levy until the documents are so filed.

6 If the budget and appropriation ordinance and estimate of
7 revenues under this Section is filed electronically, the
8 county clerk shall accept and acknowledge that electronic
9 filing by providing a receipt to the taxing district.

10 In determining the amount of maximum tax authorized to be
11 levied by any statute of this State, the assessed valuation of
12 the current year of property as assessed and reviewed by the
13 local assessment officials or the Department, and as equalized
14 or confirmed by the Department, shall be used.

15 (Source: P.A. 86-233; 86-953; 86-957; 86-1475; 87-17; 87-477;
16 87-895; 88-455.)

17 ARTICLE 999

18 Section 999-99. Effective date. This Act takes effect upon
19 becoming law."