



Rep. Jehan Gordon-Booth

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10400SB2156ham002

LRB104 10595 HLH 27133 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 40

24 Section 40-5. The Property Tax Code is amended by changing

1 Section 15-172 as follows:

2 (35 ILCS 200/15-172)

3 Sec. 15-172. Low-Income Senior Citizens Assessment Freeze
4 Homestead Exemption.

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

7 (b) As used in this Section:

8 "Applicant" means an individual who has filed an
9 application under this Section.

10 "Base amount" means the base year equalized assessed value
11 of the residence plus the first year's equalized assessed
12 value of any added improvements which increased the assessed
13 value of the residence after the base year.

14 "Base year" means the taxable year prior to the taxable
15 year for which the applicant first qualifies and applies for
16 the exemption provided that in the prior taxable year the
17 property was improved with a permanent structure that was
18 occupied as a residence by the applicant who was liable for
19 paying real property taxes on the property and who was either
20 (i) an owner of record of the property or had legal or
21 equitable interest in the property as evidenced by a written
22 instrument or (ii) had a legal or equitable interest as a
23 lessee in the parcel of property that was single family
24 residence. If in any subsequent taxable year for which the
25 applicant applies and qualifies for the exemption the

1 equalized assessed value of the residence is less than the
2 equalized assessed value in the existing base year (provided
3 that such equalized assessed value is not based on an assessed
4 value that results from a temporary irregularity in the
5 property that reduces the assessed value for one or more
6 taxable years), then that subsequent taxable year shall become
7 the base year until a new base year is established under the
8 terms of this paragraph. For taxable year 1999 only, the Chief
9 County Assessment Officer shall review (i) all taxable years
10 for which the applicant applied and qualified for the
11 exemption and (ii) the existing base year. The assessment
12 officer shall select as the new base year the year with the
13 lowest equalized assessed value. An equalized assessed value
14 that is based on an assessed value that results from a
15 temporary irregularity in the property that reduces the
16 assessed value for one or more taxable years shall not be
17 considered the lowest equalized assessed value. The selected
18 year shall be the base year for taxable year 1999 and
19 thereafter until a new base year is established under the
20 terms of this paragraph.

21 "Chief County Assessment Officer" means the County
22 Assessor or Supervisor of Assessments of the county in which
23 the property is located.

24 "Consumer Price Index-u" means means the index published
25 by the Bureau of Labor Statistics of the United States
26 Department of Labor that measures the average change in prices

1 of goods and services purchased by all urban consumers, United
2 States city average, all items, 1982-84=100.

3 "Equalized assessed value" means the assessed value as
4 equalized by the Illinois Department of Revenue.

5 "Household" means the applicant, the spouse of the
6 applicant, and all persons using the residence of the
7 applicant as their principal place of residence.

8 "Household income" means the combined income of the
9 members of a household for the calendar year preceding the
10 taxable year.

11 "Income" has the same meaning as provided in Section 3.07
12 of the Senior Citizens and Persons with Disabilities Property
13 Tax Relief Act, except that, beginning in assessment year
14 2001, "income" does not include veteran's benefits.

15 "Internal Revenue Code of 1986" means the United States
16 Internal Revenue Code of 1986 or any successor law or laws
17 relating to federal income taxes in effect for the year
18 preceding the taxable year.

19 "Life care facility that qualifies as a cooperative" means
20 a facility as defined in Section 2 of the Life Care Facilities
21 Act.

22 "Maximum income limitation" means:

- 23 (1) \$35,000 prior to taxable year 1999;
24 (2) \$40,000 in taxable years 1999 through 2003;
25 (3) \$45,000 in taxable years 2004 through 2005;
26 (4) \$50,000 in taxable years 2006 and 2007;

1 (5) \$55,000 in taxable years 2008 through 2016;

2 (6) for taxable year 2017, (i) \$65,000 for qualified
3 property located in a county with 3,000,000 or more
4 inhabitants and (ii) \$55,000 for qualified property
5 located in a county with fewer than 3,000,000 inhabitants;
6 ~~and~~

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

9 (8) for taxable year 2026, \$70,000 for all qualified
10 property; and

11 (9) for taxable years 2027 and thereafter, the maximum
12 income limitation for the immediately preceding taxable
13 year, multiplied by one plus the percentage increase, if
14 any, in the Consumer Price Index-U for the 12-month period
15 ending in September of the calendar year immediately
16 preceding the taxable year for which the limitation is
17 calculated.

18 As an alternative income valuation, a homeowner who is
19 enrolled in any of the following programs may be presumed to
20 have household income that does not exceed the maximum income
21 limitation for that tax year as required by this Section: Aid
22 to the Aged, Blind or Disabled (AABD) Program or the
23 Supplemental Nutrition Assistance Program (SNAP), both of
24 which are administered by the Department of Human Services;
25 the Low Income Home Energy Assistance Program (LIHEAP), which
26 is administered by the Department of Commerce and Economic

1 Opportunity; The Benefit Access program, which is administered
2 by the Department on Aging; and the Senior Citizens Real
3 Estate Tax Deferral Program.

4 A chief county assessment officer may indicate that he or
5 she has verified an applicant's income eligibility for this
6 exemption but may not report which program or programs, if
7 any, enroll the applicant. Release of personal information
8 submitted pursuant to this Section shall be deemed an
9 unwarranted invasion of personal privacy under the Freedom of
10 Information Act.

11 "Residence" means the principal dwelling place and
12 appurtenant structures used for residential purposes in this
13 State occupied on January 1 of the taxable year by a household
14 and so much of the surrounding land, constituting the parcel
15 upon which the dwelling place is situated, as is used for
16 residential purposes. If the Chief County Assessment Officer
17 has established a specific legal description for a portion of
18 property constituting the residence, then that portion of
19 property shall be deemed the residence for the purposes of
20 this Section.

21 "Taxable year" means the calendar year during which ad
22 valorem property taxes payable in the next succeeding year are
23 levied.

24 (c) Beginning in taxable year 1994, a low-income senior
25 citizens assessment freeze homestead exemption is granted for
26 real property that is improved with a permanent structure that

1 is occupied as a residence by an applicant who (i) is 65 years
2 of age or older during the taxable year, (ii) has a household
3 income that does not exceed the maximum income limitation,
4 (iii) is liable for paying real property taxes on the
5 property, and (iv) is an owner of record of the property or has
6 a legal or equitable interest in the property as evidenced by a
7 written instrument. This homestead exemption shall also apply
8 to a leasehold interest in a parcel of property improved with a
9 permanent structure that is a single family residence that is
10 occupied as a residence by a person who (i) is 65 years of age
11 or older during the taxable year, (ii) has a household income
12 that does not exceed the maximum income limitation, (iii) has
13 a legal or equitable ownership interest in the property as
14 lessee, and (iv) is liable for the payment of real property
15 taxes on that property.

16 In counties of 3,000,000 or more inhabitants, the amount
17 of the exemption for all taxable years is the equalized
18 assessed value of the residence in the taxable year for which
19 application is made minus the base amount. In all other
20 counties, the amount of the exemption is as follows: (i)
21 through taxable year 2005 and for taxable year 2007 and
22 thereafter, the amount of this exemption shall be the
23 equalized assessed value of the residence in the taxable year
24 for which application is made minus the base amount; and (ii)
25 for taxable year 2006, the amount of the exemption is as
26 follows:

1 (1) For an applicant who has a household income of
2 \$45,000 or less, the amount of the exemption is the
3 equalized assessed value of the residence in the taxable
4 year for which application is made minus the base amount.

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

10 (3) For an applicant who has a household income
11 exceeding \$46,250 but not exceeding \$47,500, the amount of
12 the exemption is (i) the equalized assessed value of the
13 residence in the taxable year for which application is
14 made minus the base amount (ii) multiplied by 0.6.

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

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

25 When the applicant is a surviving spouse of an applicant
26 for a prior year for the same residence for which an exemption

1 under this Section has been granted, the base year and base
2 amount for that residence are the same as for the applicant for
3 the prior year.

4 Each year at the time the assessment books are certified
5 to the County Clerk, the Board of Review or Board of Appeals
6 shall give to the County Clerk a list of the assessed values of
7 improvements on each parcel qualifying for this exemption that
8 were added after the base year for this parcel and that
9 increased the assessed value of the property.

10 In the case of land improved with an apartment building
11 owned and operated as a cooperative or a building that is a
12 life care facility that qualifies as a cooperative, the
13 maximum reduction from the equalized assessed value of the
14 property is limited to the sum of the reductions calculated
15 for each unit occupied as a residence by a person or persons
16 (i) 65 years of age or older, (ii) with a household income that
17 does not exceed the maximum income limitation, (iii) who is
18 liable, by contract with the owner or owners of record, for
19 paying real property taxes on the property, and (iv) who is an
20 owner of record of a legal or equitable interest in the
21 cooperative apartment building, other than a leasehold
22 interest. In the instance of a cooperative where a homestead
23 exemption has been granted under this Section, the cooperative
24 association or its management firm shall credit the savings
25 resulting from that exemption only to the apportioned tax
26 liability of the owner who qualified for the exemption. Any

1 person who willfully refuses to credit that savings to an
2 owner who qualifies for the exemption is guilty of a Class B
3 misdemeanor.

4 When a homestead exemption has been granted under this
5 Section and an applicant then becomes a resident of a facility
6 licensed under the Assisted Living and Shared Housing Act, the
7 Nursing Home Care Act, the Specialized Mental Health
8 Rehabilitation Act of 2013, the ID/DD Community Care Act, or
9 the MC/DD Act, the exemption shall be granted in subsequent
10 years so long as the residence (i) continues to be occupied by
11 the qualified applicant's spouse or (ii) if remaining
12 unoccupied, is still owned by the qualified applicant for the
13 homestead exemption.

14 Beginning January 1, 1997, when an individual dies who
15 would have qualified for an exemption under this Section, and
16 the surviving spouse does not independently qualify for this
17 exemption because of age, the exemption under this Section
18 shall be granted to the surviving spouse for the taxable year
19 preceding and the taxable year of the death, provided that,
20 except for age, the surviving spouse meets all other
21 qualifications for the granting of this exemption for those
22 years.

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

26 For taxable year 1994 only, in counties having less than

1 3,000,000 inhabitants, to receive the exemption, a person
2 shall submit an application by February 15, 1995 to the Chief
3 County Assessment Officer of the county in which the property
4 is located. In counties having 3,000,000 or more inhabitants,
5 for taxable year 1994 and all subsequent taxable years, to
6 receive the exemption, a person may submit an application to
7 the Chief County Assessment Officer of the county in which the
8 property is located during such period as may be specified by
9 the Chief County Assessment Officer. The Chief County
10 Assessment Officer in counties of 3,000,000 or more
11 inhabitants shall annually give notice of the application
12 period by mail or by publication. In counties having less than
13 3,000,000 inhabitants, beginning with taxable year 1995 and
14 thereafter, to receive the exemption, a person shall submit an
15 application by July 1 of each taxable year to the Chief County
16 Assessment Officer of the county in which the property is
17 located. A county may, by ordinance, establish a date for
18 submission of applications that is different than July 1. The
19 applicant shall submit with the application an affidavit of
20 the applicant's total household income, age, marital status
21 (and if married the name and address of the applicant's
22 spouse, if known), and principal dwelling place of members of
23 the household on January 1 of the taxable year. The Department
24 shall establish, by rule, a method for verifying the accuracy
25 of affidavits filed by applicants under this Section, and the
26 Chief County Assessment Officer may conduct audits of any

1 taxpayer claiming an exemption under this Section to verify
2 that the taxpayer is eligible to receive the exemption. Each
3 application shall contain or be verified by a written
4 declaration that it is made under the penalties of perjury. A
5 taxpayer's signing a fraudulent application under this Act is
6 perjury, as defined in Section 32-2 of the Criminal Code of
7 2012. The applications shall be clearly marked as applications
8 for the Low-Income Senior Citizens Assessment Freeze Homestead
9 Exemption and must contain a notice that any taxpayer who
10 receives the exemption is subject to an audit by the Chief
11 County Assessment Officer.

12 Notwithstanding any other provision to the contrary, in
13 counties having fewer than 3,000,000 inhabitants, if an
14 applicant fails to file the application required by this
15 Section in a timely manner and this failure to file is due to a
16 mental or physical condition sufficiently severe so as to
17 render the applicant incapable of filing the application in a
18 timely manner, the Chief County Assessment Officer may extend
19 the filing deadline for a period of 30 days after the applicant
20 regains the capability to file the application, but in no case
21 may the filing deadline be extended beyond 3 months of the
22 original filing deadline. In order to receive the extension
23 provided in this paragraph, the applicant shall provide the
24 Chief County Assessment Officer with a signed statement from
25 the applicant's physician, advanced practice registered nurse,
26 or physician assistant stating the nature and extent of the

1 condition, that, in the physician's, advanced practice
2 registered nurse's, or physician assistant's opinion, the
3 condition was so severe that it rendered the applicant
4 incapable of filing the application in a timely manner, and
5 the date on which the applicant regained the capability to
6 file the application.

7 Beginning January 1, 1998, notwithstanding any other
8 provision to the contrary, in counties having fewer than
9 3,000,000 inhabitants, if an applicant fails to file the
10 application required by this Section in a timely manner and
11 this failure to file is due to a mental or physical condition
12 sufficiently severe so as to render the applicant incapable of
13 filing the application in a timely manner, the Chief County
14 Assessment Officer may extend the filing deadline for a period
15 of 3 months. In order to receive the extension provided in this
16 paragraph, the applicant shall provide the Chief County
17 Assessment Officer with a signed statement from the
18 applicant's physician, advanced practice registered nurse, or
19 physician assistant stating the nature and extent of the
20 condition, and that, in the physician's, advanced practice
21 registered nurse's, or physician assistant's opinion, the
22 condition was so severe that it rendered the applicant
23 incapable of filing the application in a timely manner.

24 In counties having less than 3,000,000 inhabitants, if an
25 applicant was denied an exemption in taxable year 1994 and the
26 denial occurred due to an error on the part of an assessment

1 official, or his or her agent or employee, then beginning in
2 taxable year 1997 the applicant's base year, for purposes of
3 determining the amount of the exemption, shall be 1993 rather
4 than 1994. In addition, in taxable year 1997, the applicant's
5 exemption shall also include an amount equal to (i) the amount
6 of any exemption denied to the applicant in taxable year 1995
7 as a result of using 1994, rather than 1993, as the base year,
8 (ii) the amount of any exemption denied to the applicant in
9 taxable year 1996 as a result of using 1994, rather than 1993,
10 as the base year, and (iii) the amount of the exemption
11 erroneously denied for taxable year 1994.

12 For purposes of this Section, a person who will be 65 years
13 of age during the current taxable year shall be eligible to
14 apply for the homestead exemption during that taxable year.
15 Application shall be made during the application period in
16 effect for the county of his or her residence.

17 The Chief County Assessment Officer may determine the
18 eligibility of a life care facility that qualifies as a
19 cooperative to receive the benefits provided by this Section
20 by use of an affidavit, application, visual inspection,
21 questionnaire, or other reasonable method in order to insure
22 that the tax savings resulting from the exemption are credited
23 by the management firm to the apportioned tax liability of
24 each qualifying resident. The Chief County Assessment Officer
25 may request reasonable proof that the management firm has so
26 credited that exemption.

1 Except as provided in this Section, all information
2 received by the chief county assessment officer or the
3 Department from applications filed under this Section, or from
4 any investigation conducted under the provisions of this
5 Section, shall be confidential, except for official purposes
6 or pursuant to official procedures for collection of any State
7 or local tax or enforcement of any civil or criminal penalty or
8 sanction imposed by this Act or by any statute or ordinance
9 imposing a State or local tax. Any person who divulges any such
10 information in any manner, except in accordance with a proper
11 judicial order, is guilty of a Class A misdemeanor.

12 Nothing contained in this Section shall prevent the
13 Director or chief county assessment officer from publishing or
14 making available reasonable statistics concerning the
15 operation of the exemption contained in this Section in which
16 the contents of claims are grouped into aggregates in such a
17 way that information contained in any individual claim shall
18 not be disclosed.

19 Notwithstanding any other provision of law, for taxable
20 year 2017 and thereafter, in counties of 3,000,000 or more
21 inhabitants, the amount of the exemption shall be the greater
22 of (i) the amount of the exemption otherwise calculated under
23 this Section or (ii) \$2,000.

24 (c-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 Nothing in this subsection shall preclude or impair the
16 authority of a chief county assessment officer to conduct
17 audits of any taxpayer claiming an exemption under this
18 Section to verify that the taxpayer is eligible to receive the
19 exemption as provided elsewhere in this Section.

20 (c-10) Notwithstanding any other provision of law, each
21 chief county assessment officer may approve this exemption for
22 the 2021 taxable year, without application, for any property
23 that was approved for this exemption for the 2020 taxable
24 year, if:

25 (1) the county board has declared a local disaster as
26 provided in the Illinois Emergency Management Agency Act

1 related to the COVID-19 public health emergency;

2 (2) the owner of record of the property as of January
3 1, 2021 is the same as the owner of record of the property
4 as of January 1, 2020;

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

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

11 Nothing in this subsection shall preclude or impair the
12 authority of a chief county assessment officer to conduct
13 audits of any taxpayer claiming an exemption under this
14 Section to verify that the taxpayer is eligible to receive the
15 exemption as provided elsewhere in this Section.

16 (d) Each Chief County Assessment Officer shall annually
17 publish a notice of availability of the exemption provided
18 under this Section. The notice shall be published at least 60
19 days but no more than 75 days prior to the date on which the
20 application must be submitted to the Chief County Assessment
21 Officer of the county in which the property is located. The
22 notice shall appear in a newspaper of general circulation in
23 the county.

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

1 (Source: P.A. 101-635, eff. 6-5-20; 102-136, eff. 7-23-21;
2 102-895, eff. 5-23-22.)

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

5 (305 ILCS 20/6) (from Ch. 111 2/3, par. 1406)

6 Sec. 6. Eligibility, conditions of participation, and
7 energy assistance.

8 (a) Any person who is a resident of the State of Illinois
9 and whose household income is not greater than an amount
10 determined annually by the Department, in consultation with
11 the Policy Advisory Council, may apply for assistance pursuant
12 to this Act in accordance with regulations promulgated by the
13 Department. In setting the annual eligibility level, the
14 Department shall consider the amount of available funding and
15 set the limit at the maximum allowable by law for each
16 applicant household size, which as of the effective date of
17 this amendatory Act of the 104th General Assembly is ~~may not~~
18 ~~set a limit higher than~~ 150% of the federal nonfarm poverty
19 level as established by the federal Office of Management and
20 Budget or 60% of the State median income for the current State
21 fiscal year as established by the U.S. Department of Health
22 and Human Services; ~~except that for the period from the~~
23 ~~effective date of this amendatory Act of the 101st General~~
24 ~~Assembly through June 30, 2021, the Department may establish~~

1 ~~limits not higher than 200% of that poverty level.~~ The
2 Department, in consultation with the Policy Advisory Council,
3 may adjust the percentage of poverty level annually to the
4 maximum allowable by law for each applicant household size, in
5 accordance with federal guidelines and based on funding
6 availability.

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

1 this Section the Department shall assure that a minimum of 1/3
2 of funds available for benefits to eligible households with
3 the lowest incomes and that elderly households, households
4 with children under the age of 6 years old, and households with
5 persons with disabilities are offered a priority application
6 period.

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

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

1 the housing unit shall cooperate with the applicant by
2 providing documentation of the energy costs for that unit. Any
3 compensation paid to the energy provider who supplied energy
4 services to the household shall be paid on behalf of the owner
5 of the housing unit providing energy services to the
6 household. The Department shall report annually to the General
7 Assembly on the number of households receiving energy
8 assistance under this subsection and the cost of such
9 assistance.

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

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

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

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

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

3 (i) for the reduction of past due amounts owed to
4 energy providers;

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

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

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

18 ARTICLE 45

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

21 (35 ILCS 200/10-30)

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

23 (a) In counties with less than 3,000,000 inhabitants, the

1 platting and subdivision of property into separate lots and
2 the development of the subdivided property with streets,
3 sidewalks, curbs, gutters, sewer, water and utility lines
4 shall not increase the assessed valuation of all or any part of
5 the property, if:

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

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

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

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

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

20 (c) Upon completion of a habitable structure on any lot of
21 subdivided property, or upon the use of any lot, either alone
22 or in conjunction with any contiguous property, for any
23 business, commercial or residential purpose, or upon the
24 initial sale of any platted lot, including a platted lot which
25 is vacant: (i) the provisions of subsection (b) of this
26 Section shall no longer apply in determining the assessed

1 valuation of the lot, (ii) each lot shall be assessed without
2 regard to any provision of this Section, and (iii) the
3 assessed valuation of the remaining property, when next
4 determined, shall be reduced proportionately to reflect the
5 exclusion of the property that no longer qualifies for
6 valuation under this Section. Holding or offering a platted
7 lot for initial sale shall not constitute a use of the lot for
8 business, commercial or residential purposes unless a
9 habitable structure is situated on the lot or unless the lot is
10 otherwise used for a business, commercial or residential
11 purpose.

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

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

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

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

22 ARTICLE 50

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

1 (35 ILCS 200/21-25)

2 Sec. 21-25. Due dates; accelerated billing in counties of
3 3,000,000 or more. Except as hereinafter provided and as
4 provided in Section 21-40, in counties with 3,000,000 or more
5 inhabitants in which the accelerated method of billing and
6 paying taxes provided for in Section 21-30 is in effect, the
7 estimated first installment of unpaid taxes shall be deemed
8 delinquent and shall bear interest after March 1 and until
9 paid or forfeited at the rate of (i) 1 1/2% per month or
10 portion thereof if the unpaid taxes are for a tax year before
11 2023 or (ii) 0.75% per month, or portion thereof, if the unpaid
12 taxes are for tax year 2023 or any tax year thereafter. For tax
13 year 2010, the estimated first installment of unpaid taxes
14 shall be deemed delinquent and shall bear interest after April
15 1 at the rate of 1.5% per month or portion thereof until paid
16 or forfeited. For tax year 2022, the estimated first
17 installment of unpaid taxes shall be deemed delinquent and
18 shall bear interest after April 1, 2023 at the rate of 1.5% per
19 month or portion thereof until paid or forfeited. For all tax
20 years, except as otherwise provided in this Section, the
21 second installment of unpaid taxes shall be deemed delinquent
22 and shall bear interest after August 1 annually at the same
23 interest rate until paid or forfeited. Notwithstanding any
24 other provision of law, in counties with 3,000,000 or more
25 inhabitants in which the accelerated method of billing and

1 paying taxes provided for in Section 21-30 is in effect, if the
2 tax bill setting out the first installment of taxes is not
3 mailed by January 31, then (i) the first installment of unpaid
4 taxes shall be deemed delinquent and shall bear interest after
5 April 1, or after the first day of the second month following
6 the mailing date, whichever is later, at the rate of 0.75% per
7 month or portion thereof until paid or forfeited and (ii) the
8 second installment shall be deemed delinquent and shall bear
9 interest after September 1, or after the first day of the
10 second month following the mailing date, whichever is later,
11 at the rate of 0.75% per month or portion thereof until paid or
12 forfeited. Notwithstanding any other provision of law, if a
13 taxpayer owes an arrearage of taxes due to an administrative
14 error, and if the county collector sends a separate bill for
15 that arrearage as provided in Section 14-41, then any part of
16 the arrearage of taxes that remains unpaid on the day after the
17 due date specified on that tax bill shall be deemed delinquent
18 and shall bear interest after that date at the rate of (i) 1
19 1/2% per month, or portion thereof, if the unpaid taxes are for
20 a tax year before 2023 or (ii) 0.75% per month, or portion
21 thereof, if the unpaid taxes are for tax year 2023 or any tax
22 year thereafter.

23 If the county board elects by ordinance adopted prior to
24 July 1 of a levy year to provide for taxes to be paid in 4
25 installments, each installment for that levy year and each
26 subsequent year shall be deemed delinquent and shall begin to

1 bear interest 30 days after the date specified by the
2 ordinance for mailing bills, at the rate of 1 1/2% per month,
3 or portion thereof, until paid or forfeited. If the unpaid
4 taxes are for a tax year before 2023, then interest shall
5 accrue at the rate of 1.5% per month, or portion thereof, until
6 paid or forfeited. If the unpaid taxes are for tax year 2023 or
7 any tax year thereafter, then interest shall accrue at the
8 rate of 0.75% per month, or portion thereof, until paid or
9 forfeited.

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

12 Taxes levied on homestead property in which a member of
13 the National Guard or reserves of the armed forces of the
14 United States who was called to active duty on or after August
15 1, 1990, and who has an ownership interest, shall not be deemed
16 delinquent and no interest shall accrue or be charged as a
17 penalty on such taxes due and payable in 1991 or 1992 until one
18 year after that member returns to civilian status.

19 If an Illinois resident who is a member of the Illinois
20 National Guard or a reserve component of the armed forces of
21 the United States and who has an ownership interest in
22 property taxed under this Act is called to active duty for
23 deployment outside the continental United States and is on
24 active duty on the due date of any installment of taxes due
25 under this Act, he or she shall not be deemed delinquent in the
26 payment of the installment and no interest shall accrue or be

1 charged as a penalty on the installment until 180 days after
2 that member returns to civilian status. To be deemed not
3 delinquent in the payment of an installment of taxes and any
4 interest on that installment, the reservist or guardsperson
5 must make a reasonable effort to notify the county clerk and
6 the county collector of his or her activation to active duty
7 and must notify the county clerk and the county collector
8 within 180 days after his or her deactivation and provide
9 verification of the date of his or her deactivation. An
10 installment of property taxes on the property of any reservist
11 or guardsperson who fails to provide timely notice and
12 verification of deactivation to the county clerk is subject to
13 interest and penalties as delinquent taxes under this Code
14 from the date of deactivation.

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

16 ARTICLE 55

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

19 (35 ILCS 200/2-5)

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

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

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

7 (2) If any qualified township ~~of less than 1,000~~
8 ~~inhabitants~~ is not contiguous to another qualified
9 township ~~of less than 1,000 inhabitants~~, one
10 multi-township assessor shall be elected to assess the
11 property of that township and any other township to which
12 it is contiguous.

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

21 (c) As used in this Section:

22 "Maximum population amount" means:

23 (1) before the publication of population data from the
24 2030 federal decennial census, 1,000 inhabitants; and

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

1 "Qualified township" means a township with a population
2 that does not exceed the maximum population amount.

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

4 (35 ILCS 200/2-10)

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

19 The township boards of trustees may meet as a body to
20 discuss the suggested districts of which they would be a part.
21 Upon request of the township supervisor of any township, the
22 township supervisor of the township containing the most
23 population shall call the meeting, designating the time and
24 place, and shall act as temporary chairperson of the meeting
25 until a permanent chairperson is chosen from among the

1 township officials included in the call to the meeting. The
2 township assessors and supervisor of assessments may
3 participate in the meeting. Notice of the meeting shall be
4 given in the same manner as notice is required for township
5 meetings in the Township Code. The meeting shall be open to the
6 public and may be recessed from time to time.

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

20 Before September 15, 2002 and every 10 years thereafter,
21 the respective boards of town trustees shall notify the
22 supervisor of assessments and the Department whether they have
23 accepted the suggested multi-township assessment district or
24 whether they have adopted an alternative district, and, in the
25 latter case, they shall include in the notification a
26 description or map, by township, of the alternative district.

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

1 to the total equalized assessed valuation of all the taxable
2 property in the prior multi-township assessment district. If a
3 township is removed from one multi-township assessment
4 district and made a part of another multi-township assessment
5 district, the district from which the township is removed
6 shall, within 30 days after the effective date of the removal,
7 cause the township's distribution under this paragraph to be
8 paid directly to the district of which the township is made a
9 part. A township receiving such a distribution (or a
10 multi-township assessment district receiving such a
11 distribution on behalf of a township that is made a part of
12 that district) shall use the proceeds from the distribution
13 only in connection with assessing real estate in the township
14 for tax purposes.

15 (Source: P.A. 88-455; incorporates 88-221; 88-670, eff.
16 12-2-94; 89-502, eff. 6-28-96; 89-695, eff. 12-31-96.)

17 ARTICLE 65

18 Section 65-3. The Housing Affordability Impact Note Act is
19 amended by changing Section 5 as follows:

20 (25 ILCS 82/5)

21 Sec. 5. Applicability.

22 (a) Every bill, except those making a direct
23 appropriation, the purpose or effect of which is to directly

1 increase or decrease the cost of constructing, purchasing,
2 owning or selling a single family residence, including changes
3 to exemptions available under Article 15 of the Property Tax
4 Code, shall have prepared for it, before second reading in the
5 house of introduction, a brief explanatory statement or note
6 that shall include a reliable estimate of the anticipated
7 impact.

8 (b) Every proposed rule of an agency, the purpose or
9 effect of which is to directly increase or decrease the cost of
10 constructing, purchasing, owning, or selling a single family
11 residence shall have prepared for it, before approval by the
12 Joint Committee on Administrative Rules pursuant to the
13 Illinois Administrative Procedure Act, a brief explanatory
14 statement or note that shall include a reliable estimate of
15 the anticipated impact. As used in this Act, "rule" and
16 "agency" have the same meanings as in the Illinois
17 Administrative Procedure Act.

18 (c) These statements or notes shall be known as housing
19 affordability impact notes.

20 (Source: P.A. 87-1149; 88-61.)

21 Section 65-5. The Property Tax Code is amended by changing
22 Section 21-385 as follows:

23 (35 ILCS 200/21-385)

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

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

21 (b) Within 60 days of the date of assignment, assignees of
22 forfeited certificates under Section 21-90 or Section 21-145
23 of this Code must file with the county clerk of the county in
24 which the property is located a written notice describing the
25 property, stating the date of the assignment, identifying the
26 certificate number and specifying a deadline for redemption

1 that is not later than 3 years from the date of assignment.
2 Upon receiving the notice, the county clerk shall stamp the
3 date of receipt upon the notice. If the notice is submitted as
4 an electronic record, the county clerk shall acknowledge
5 receipt of the record and shall provide confirmation in the
6 same manner to the certificate holder. The confirmation from
7 the county clerk shall include the date of receipt and shall
8 serve as proof that the notice was filed with the county clerk.
9 In no event shall a county clerk permit an assignee of
10 forfeited certificates under Section 21-90 or Section 21-145
11 of this Code to extend the period of redemption beyond 3 years
12 from the date of assignment. If the redemption period expires
13 and no petition for tax deed has been filed under Section
14 22-30, the assigned tax certificate shall be forfeited to and
15 held by the county pursuant to Section 21-90.

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

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

1 22-15 and as provided in Sections 22-15 and 22-20.

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

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

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

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

14 (320 ILCS 30/2) (from Ch. 67 1/2, par. 452)

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

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

1 ~~2005; (ii) \$50,000 for tax years 2006 through 2011; (iii)~~
2 ~~\$55,000 for tax years 2012 through 2021; (iv) \$65,000 for tax~~
3 ~~years 2022 through 2025; and (v) \$55,000 for tax year 2026 and~~
4 ~~thereafter.~~

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

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

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

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

21 (f) "Qualifying property" means a homestead which (a) the
22 taxpayer or the taxpayer and his spouse own in fee simple or
23 are purchasing in fee simple under a recorded instrument of
24 sale, (b) is not income-producing property, (c) is not subject
25 to a lien for unpaid real estate taxes when a claim under this
26 Act is filed, and (d) is not held in trust, other than an

1 Illinois land trust with the taxpayer identified as the sole
2 beneficiary, if the taxpayer is filing for the program for the
3 first time effective as of the January 1, 2011 assessment year
4 or tax year 2012 and thereafter.

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

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

16 (i) "Collector" means the county collector or, if the
17 taxes to be deferred are special assessments, an official
18 designated by a unit of local government to collect special
19 assessments.

20 (j) "Maximum household income" means:

21 (1) \$40,000 through tax year 2005;

22 (2) \$50,000 for tax years 2006 through 2011;

23 (3) \$55,000 for tax years 2012 through 2021;

24 (4) \$65,000 for tax years 2022 through 2024;

25 (5) \$95,000 for tax year 2025; and

26 (6) for tax year 2026 and thereafter, the maximum

1 household income for the immediately preceding taxable
2 year, multiplied by one plus the lesser of (i) the
3 percentage increase, if any, in the Consumer Price Index
4 for All Urban Consumers for the 12 months ending in March
5 of the immediately preceding calendar year or (ii) 3%; the
6 maximum income limitation under this item (6) shall be
7 rounded to the nearest dollar.

8 By June 1, 2026, and by June 1 of each year thereafter, the
9 Department of Revenue shall determine the maximum household
10 income for the applicable taxable year and shall post that
11 amount on its website.

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

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

18 (320 ILCS 30/3) (from Ch. 67 1/2, par. 453)

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

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

1 The collector shall grant the tax deferral provided such
2 deferral does not exceed funds available in the Senior
3 Citizens Real Estate Deferred Tax Revolving Fund and provided
4 that the owner or owners of such real property have entered
5 into a tax deferral and recovery agreement with the collector
6 on behalf of the county or other unit of local government,
7 which agreement expressly states:

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

26 (2) That any real estate taxes deferred under this Act and

1 any interest accrued thereon are a lien on the real estate and
2 improvements thereon until paid. If the taxes deferred are for
3 a tax year prior to 2023, then interest shall accrue at the
4 rate of 6% per year. If the taxes deferred are for the 2023 tax
5 year or any tax year thereafter, then interest shall accrue at
6 the rate of 3% per year. No sale or transfer of such real
7 property may be legally closed and recorded until the taxes
8 which would otherwise have been due on the property, plus
9 accrued interest, have been paid unless the collector
10 certifies in writing that an arrangement for prompt payment of
11 the amount due has been made with his office. The same shall
12 apply if the property is to be made the subject of a contract
13 of sale.

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

1 signed by a surviving spouse shall be added to the taxes and
2 interest which would otherwise have been due, and the payment
3 of which has been postponed during the life of such surviving
4 spouse, in determining the 80% equity requirement provided by
5 this Section.

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

14 If payment is not made when required by this Section,
15 foreclosure proceedings may be instituted under the Property
16 Tax Code.

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

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

23 (7) That a taxpayer or his agent has provided to the
24 satisfaction of the collector, sufficient evidence that the
25 qualifying property on which the taxes are to be deferred is
26 insured against fire or casualty loss for at least the total

1 amount of taxes which have been deferred.

2 If the taxes to be deferred are special assessments, the
3 unit of local government making the assessments shall forward
4 a copy of the agreement entered into pursuant to this Section
5 and the bills for such assessments to the county collector of
6 the county in which the qualifying property is located.

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

8 ARTICLE 70

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

11 (615 ILCS 90/7.2) (from Ch. 19, par. 1209)

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

1 be recovered by the Agency in a civil action.

2 The Agency may also sell its dredging materials from the
3 waterway as reclaimed topsoil.

4 At least 75% of the gross income collected under this
5 Section shall be used exclusively for projects designed to
6 maintain and improve the waterway. Such projects may include,
7 but are not limited to, dredging, site acquisition for silt
8 deposit, water safety, and water quality projects. Any funds
9 which have not been expended by the end of a fiscal year may be
10 accumulated in a revolving fund.

11 Notwithstanding any other law to the contrary, the Board
12 may, by a majority vote, initiate a referendum question to be
13 posed to the voters residing within the corporate limits of
14 the Agency of whether or not to levy and collect a general
15 property tax on any property within the corporate limits of
16 the Agency for the purpose of paying the cost of operating and
17 maintaining the waterway and any other corporate expenses of
18 the Agency. If a majority of the voters voting on the question
19 vote in favor of the proposition, then, beginning with the
20 first levy year to occur on or after the date on which the
21 referendum is approved, the Board may levy the tax by a
22 majority vote of the Board. The tax shall be collected in the
23 manner provided for the collection of taxes in the Property
24 Tax Code.

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

1

ARTICLE 75

2

Section 75-5. The Property Tax Code is amended by changing

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Section 16-95 as follows:

4

(35 ILCS 200/16-95)

5

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

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11

Beginning the first Monday in December 1998 and thereafter, in counties with 3,000,000 or more inhabitants, the board of review:

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

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(2) may, upon written motion of any one or more members of the board that is made on or before the dates specified in notices given under Section 16-110 for each township and upon good cause shown, revise, correct, alter, or modify any assessment (or part of an assessment)

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1 of real property regardless of whether the taxpayer or
2 owner of the property has filed a complaint with the
3 board; and

4 (3) shall, after the effective date of this amendatory
5 Act of the 96th General Assembly, pursuant to the
6 provisions of Sections 9-260, 9-265, 2-270, 16-135, and
7 16-140, review any omitted assessment proposed by the
8 county assessor and confirm, revise, correct, alter, or
9 modify the proposed assessment, as appears to be just.

10 In counties with 3,000,000 or more inhabitants, if the
11 board of review determines that an error or mistake has been
12 made in any assessment, other than an error of judgment as to
13 the valuation of the property, the board of review shall issue
14 to the person erroneously assessed a certificate setting forth
15 the nature of the error and its cause or causes. The
16 certificate may be used in evidence in any court of competent
17 jurisdiction. After the board of review has issued a
18 certificate of error, 2 copies of the certificate shall be
19 made. One of those copies shall be given to the county clerk,
20 and one of those copies shall be given to the county treasurer.
21 The county clerk shall keep records of the changes or
22 corrections made in the certificate and shall certify those
23 corrections to the county treasurer so that the county
24 treasurer is able to account for the proper amount of taxes
25 chargeable against the property.

26 No assessment may be changed by the board on its own motion

1 until the taxpayer in whose name the property is assessed and
2 the chief county assessment officer who certified the
3 assessment have been notified and given an opportunity to be
4 heard thereon. All taxing districts shall have an opportunity
5 to be heard on the matter.

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

7 ARTICLE 85

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

10 (35 ILCS 200/15-178)

11 Sec. 15-178. Affordable housing special assessment
12 programs; reduction ~~Reduction~~ in assessed value for affordable
13 rental housing construction or rehabilitation.

14 (a) The General Assembly finds that there is a shortage of
15 high quality affordable rental homes for low-income and
16 very-low-income households throughout Illinois; that owners
17 and developers of rental housing face significant challenges
18 building newly constructed apartments or undertaking
19 rehabilitation of existing properties that results in rents
20 that are affordable for low-income and very-low-income
21 households; and that it will help Cook County and other parts
22 of Illinois address the extreme shortage of affordable rental
23 housing by developing a statewide policy to determine the

1 assessed value for newly constructed and rehabilitated
2 affordable rental housing that both encourages investment and
3 incentivizes property owners to keep rents affordable.

4 (b) Each chief county assessment officer shall implement
5 special assessment programs to reduce the assessed value of
6 all eligible newly constructed residential real property or
7 qualifying rehabilitation to all eligible existing residential
8 real property in accordance with subsection (c) for 10 taxable
9 years after the newly constructed residential real property or
10 the qualifying rehabilitation of a ~~improvements to existing~~

11 residential real property is ~~are~~ put in service. Any county
12 with less than 3,000,000 inhabitants may decide not to
13 implement one or both of the special assessment programs
14 defined in subparagraph (1) of subsection (c) of this Section
15 and subparagraph (2) of subsection (c) of this Section upon
16 passage of an ordinance by a majority vote of the county board.

17 Subsequent to a vote to opt out of this special assessment
18 program, any county with less than 3,000,000 inhabitants may
19 decide to implement one or both of the special assessment
20 programs defined in subparagraph (1) of subsection (c) of this
21 Section and subparagraph (2) of subsection (c) of this Section
22 upon passage of an ordinance by a majority vote of the county
23 board. A county opting out shall not disqualify or shorten the
24 maximum eligibility periods for any property approved to
25 receive a reduced valuation prior to the county opting out.

26 The special assessment programs available under this Section

1 shall be available to all qualifying developments regardless
2 of whether or not the property has or is currently receiving
3 any other public financing or subsidies or subject to any
4 regulatory agreements with any public entity, or both. The
5 changes made to this subsection by this amendatory Act of the
6 104th General Assembly are declarative of existing law and
7 shall not be construed as a new enactment. Property is
8 eligible for the special assessment program if and only if all
9 of the following factors have been met:

10 (1) at the conclusion of the new construction or
11 qualifying rehabilitation, the property is a qualifying
12 development ~~consists of a newly constructed multifamily~~
13 ~~building containing 7 or more rental dwelling units or an~~
14 ~~existing multifamily building that has undergone~~
15 ~~qualifying rehabilitation resulting in 7 or more rental~~
16 ~~dwelling units; and~~

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

19 (c) For those counties that are required to implement the
20 special assessment program and do not opt out of such special
21 assessment program, the chief county assessment officer for
22 that county shall require that residential real property is
23 eligible for the special assessment program if and only if one
24 of the additional factors have been met:

25 (1) except as defined in subparagraphs (E), (F), and
26 (G) of paragraph (1) of subsection (f) of this Section,

1 prior to the newly constructed residential real property
2 or the qualifying rehabilitation of ~~improvements to~~
3 ~~existing~~ residential real property being put in service,
4 the owner of the residential real property commits that,
5 for a period of 10 years, at least 15% of the multifamily
6 building's units will have rents as defined in this
7 Section that are at or below maximum rents and are
8 occupied by households with household incomes at or below
9 maximum income limits; or

10 (2) except as defined in subparagraphs (E), (F), and
11 (G) of paragraph (1) of subsection (f) of this Section,
12 prior to the newly constructed residential real property
13 or the qualifying rehabilitation of ~~improvements to~~
14 ~~existing~~ residential real property located in a low
15 affordability community being put in service, the owner of
16 the residential real property commits that, for a period
17 of 30 years after the newly constructed residential real
18 property or the qualifying rehabilitation of ~~improvements~~
19 ~~to existing~~ residential real property is ~~are~~ put in
20 service, at least 20% of the multifamily building's units
21 will have rents as defined in this Section that are at or
22 below maximum rents and are occupied by households with
23 household incomes at or below maximum income limits.

24 If a reduction in assessed value is granted under one
25 special assessment program provided for in this Section, then
26 that same residential real property is not eligible for an

1 additional special assessment program under this Section at
2 the same time.

3 (d) The amount of the reduction in assessed value for
4 residential real property meeting the conditions set forth in
5 subparagraph (1) of subsection (c) shall be calculated as
6 follows:

7 (1) if the owner of the residential real property
8 commits for a period of at least 10 years that at least 15%
9 but fewer than 35% of the multifamily building's units
10 have rents at or below maximum rents and are occupied by
11 households with household incomes at or below maximum
12 income limits, the assessed value of the property used to
13 calculate the tax bill shall be reduced by an amount equal
14 to 25% of the assessed value of the property as determined
15 by the assessor for the property in the current taxable
16 year for either the newly constructed residential real
17 property or based on the qualifying rehabilitation of a
18 residential real property ~~improvements to an existing~~
19 ~~residential real property~~; and

20 (2) if the owner of the residential real property
21 commits for a period of at least 10 years that at least 35%
22 of the multifamily building's units have rents at or below
23 maximum rents and are occupied by households with
24 household incomes at or below maximum income limits, the
25 assessed value of the property used to calculate the tax
26 bill shall be reduced by an amount equal to 35% of the

1 assessed value of the property as determined by the
2 assessor for the property in the current assessment year
3 for either the newly constructed residential real property
4 or based on the qualifying rehabilitation of a residential
5 real property ~~improvements to an existing residential real~~
6 ~~property.~~

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

10 (1) for the first, second, and third taxable year
11 after the residential real property is placed in service,
12 the residential real property is entitled to a reduction
13 in its assessed value in an amount equal to the difference
14 between the assessed value in the year for which the
15 incentive is sought and the assessed value for the
16 residential real property in the base year;

17 (2) for the fourth, fifth, and sixth taxable year
18 after the residential real property is placed in service,
19 the property is entitled to a reduction in its assessed
20 value in an amount equal to 80% of the difference between
21 the assessed value in the year for which the incentive is
22 sought and the assessed value for the residential real
23 property in the base year;

24 (3) for the seventh, eighth, and ninth taxable year
25 after the property is placed in service, the residential
26 real property is entitled to a reduction in its assessed

1 value in an amount equal to 60% of the difference between
2 the assessed value in the year for which the incentive is
3 sought and the assessed value for the residential real
4 property in the base year;

5 (4) for the tenth, eleventh, and twelfth taxable year
6 after the residential real property is placed in service,
7 the residential real property is entitled to a reduction
8 in its assessed value in an amount equal to 40% of the
9 difference between the assessed value in the year for
10 which the incentive is sought and the assessed value for
11 the residential real property in the base year; and

12 (5) for the thirteenth through the thirtieth taxable
13 year after the residential real property is placed in
14 service, the residential real property is entitled to a
15 reduction in its assessed value in an amount equal to 20%
16 of the difference between the assessed value in the year
17 for which the incentive is sought and the assessed value
18 for the residential real property in the base year.

19 (f) Application requirements.

20 (1) In order to receive the reduced valuation under
21 this Section, the owner must submit an application
22 containing the following information to the chief county
23 assessment officer for review in the form and by the date
24 required by the chief county assessment officer or, in the
25 absence of forms issued by the chief county assessment
26 officer, the Department:

1 (A) the owner's name;

2 (B) the postal address and permanent index number
3 or numbers of the parcel or parcels for which the owner
4 is applying to receive reduced valuation under this
5 Section;

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

8 (D) written evidence that the new construction or
9 qualifying rehabilitation has been completed with
10 respect to the residential real property, including,
11 but not limited to, copies of building permits, a
12 notarized contractor's affidavit, and photographs of
13 the interior and exterior of the building after new
14 construction or rehabilitation is completed;

15 (E) written evidence that the residential real
16 property meets local building codes, or if there are
17 no local building codes, Housing Quality Standards, as
18 determined by the United States Department of Housing
19 and Urban Development;

20 (F) a list identifying the affordable units in
21 residential real property and a written statement that
22 the affordable units are comparable to the market rate
23 units in terms of unit type, number of bedrooms per
24 unit, quality of exterior appearance, energy
25 efficiency, and overall quality of construction;

26 (G) a written schedule certifying the rents in

1 each affordable unit and a written statement that
2 these rents do not exceed the maximum rents allowable
3 for the area in which the residential real property is
4 located;

5 (H) documentation from the administering agency
6 verifying the owner's participation in a qualifying
7 income-based rental subsidy program as defined in
8 subsection (e) of this Section if units receiving
9 rental subsidies are to be counted among the
10 affordable units in order to meet the thresholds
11 defined in this Section;

12 (I) a written statement identifying the household
13 income for every household occupying an affordable
14 unit and certifying that the household income does not
15 exceed the maximum income limits allowable for the
16 area in which the residential real property is
17 located;

18 (J) a written statement that the owner has
19 verified and retained documentation of household
20 income for every household occupying an affordable
21 unit; and

22 (K) any additional information consistent with
23 this Section as reasonably required by the chief
24 county assessment officer, including, but not limited
25 to, any information necessary to ensure compliance
26 with applicable local ordinances and to ensure the

1 owner is complying with the provisions of this
2 Section.

3 (1.1) In order for a development to receive the
4 reduced valuation under subsection (e), the owner must
5 provide evidence to the county assessor's office of a
6 fully executed project labor agreement entered into with
7 the applicable local building trades council, prior to
8 commencement of any and all construction, building,
9 renovation, demolition, or any material change to the
10 structure or land.

11 (2) The application requirements contained in
12 paragraph (1) of subsection (f) are continuing
13 requirements for the duration of the reduction in assessed
14 value received and may be annually or periodically
15 verified by the chief county assessment officer for the
16 county whereby the benefit is being issued.

17 (3) In lieu of submitting an application containing
18 the information prescribed in paragraph (1) of subsection
19 (f), the chief county assessment officer may allow for
20 submission of a substantially similar certification
21 granted by the Illinois Housing Development Authority or a
22 comparable local authority provided that the chief county
23 assessment officer independently verifies the veracity of
24 the certification with the Illinois Housing Development
25 Authority or comparable local authority.

26 (4) The chief county assessment officer shall notify

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

16 (5) The chief county assessment officer may charge a
17 reasonable application fee to offset the administrative
18 expenses associated with the program.

19 (6) The reduced valuation conferred by this Section is
20 limited as follows:

21 (A) The owner is eligible to apply for the reduced
22 valuation conferred by this Section beginning in the
23 first assessment year after the effective date of this
24 amendatory Act of the 102nd General Assembly through
25 December 31, 2037 ~~2027~~. If approved, the reduction
26 will be effective for the current assessment year,

1 which will be reflected in the tax bill issued in the
2 following calendar year. Owners that are approved for
3 the reduced valuation under paragraph (1) of
4 subsection (c) of this Section before December 31,
5 2037 ~~2027~~ shall, at minimum, be eligible for annual
6 renewal of the reduced valuation during an initial
7 10-year period if annual certification requirements
8 are met for each of the 10 years, as described in
9 subparagraph (B) of paragraph (4) of subsection (d) of
10 this Section. If an owner is approved for the reduced
11 valuation conferred by this Section prior to December
12 31, 2034 and this Section is not subsequently
13 extended, this shall not disqualify or shorten the
14 maximum eligibility periods for any property approved
15 to receive a reduced valuation.

16 (B) Property receiving a reduction outlined in
17 paragraph (1) of subsection (c) of this Section shall
18 continue to be eligible for an initial period of up to
19 10 years if annual certification requirements are met
20 for each of the 10 years, but shall be extended for up
21 to 2 additional 10-year periods with annual renewals
22 if the owner continues to meet the requirements of
23 this Section, including annual certifications, and
24 excluding the requirements regarding new construction
25 or qualifying rehabilitation defined in subparagraph
26 (D) of paragraph (1) of this subsection.

1 (C) The annual certification materials in the year
2 prior to final year of eligibility for the reduction
3 in assessed value must include a dated copy of the
4 written notice provided to tenants informing them of
5 the date of the termination if the owner is not seeking
6 a renewal.

7 (D) If the property is sold or transferred, the
8 purchaser or transferee must comply with all
9 requirements of this Section, excluding the
10 requirements regarding new construction or qualifying
11 rehabilitation defined in subparagraph (D) of
12 paragraph (1) of this subsection, in order to continue
13 receiving the reduction in assessed value. Purchasers
14 and transferees who comply with all requirements of
15 this Section excluding the requirements regarding new
16 construction or qualifying rehabilitation defined in
17 subparagraph (D) of paragraph (1) of this subsection
18 are eligible to apply for renewal on the schedule set
19 by the initial application.

20 (E) (Blank). ~~The owner may apply for the reduced~~
21 ~~valuation if the residential real property meets all~~
22 ~~requirements of this Section and the newly constructed~~
23 ~~residential real property or improvements to existing~~
24 ~~residential real property were put in service on or~~
25 ~~after January 1, 2015. However, the initial 10 year~~
26 ~~eligibility period or 30 year eligibility period,~~

1 ~~depending on the applicable program, shall be reduced~~
2 ~~by the number of years between the placed in service~~
3 ~~date and the date the owner first receives this~~
4 ~~reduced valuation.~~

5 (F) The owner may apply for the reduced valuation
6 within 2 years after the newly constructed residential
7 real property or the qualifying rehabilitation of
8 ~~improvements to existing~~ residential real property is
9 ~~are~~ put in service. However, the initial 10-year
10 eligibility period or 30-year eligibility period,
11 depending on the applicable program, shall be reduced
12 for the number of years between the placed in service
13 date and the date the owner first receives this
14 reduced valuation.

15 (G) Owners of a multifamily building receiving a
16 reduced valuation through the Cook County Class 9
17 program during the year in which this amendatory Act
18 of the 102nd General Assembly takes effect shall be
19 deemed automatically eligible for the reduced
20 valuation defined in paragraph (1) of subsection (c)
21 of this Section in terms of meeting the criteria for
22 new construction or substantial rehabilitation for a
23 specific multifamily building regardless of when the
24 newly constructed residential real property or
25 improvements to existing residential real property
26 were put in service. If a Cook County Class 9 owner had

1 Class 9 status revoked on or after January 1, 2017 but
2 can provide documents sufficient to prove that the
3 revocation was in error or any deficiencies leading to
4 the revocation have been cured, the chief county
5 assessment officer may deem the owner to be eligible.
6 However, owners may not receive both the reduced
7 valuation under this Section and the reduced valuation
8 under the Cook County Class 9 program in any single
9 assessment year. In addition, the number of years
10 during which an owner has participated in the Class 9
11 program shall count against the 3 10-year periods of
12 eligibility for the reduced valuation as defined in
13 subparagraph (1) of subsection (c) of this Section.

14 (H) When the property exits the special assessment
15 program, the entire parcel shall be assessed as
16 otherwise provided by law ~~At the completion of the~~
17 ~~assessment reduction period described in this Section:~~
18 ~~the entire parcel will be assessed as otherwise~~
19 ~~provided by law.~~ At any time prior to exiting the
20 special assessment program, a property owner may apply
21 for a renewed 30-year eligibility period, to begin on
22 the first day of the year following approval.

23 (H-5) Any property that has reached or will reach
24 the end of its 30-year eligibility period before
25 December 31, 2025 may remain in the program pending a
26 reapplication filed by December 31, 2026. Those

1 applications shall cite qualifying expenditures made
2 in the 2 years before the application. This
3 subparagraph (H-5) is inoperative on and after January
4 31, 2027.

5 (7) If the chief county assessment officer has not
6 created application forms, the chief county assessment
7 officer shall make publicly available and accept
8 applications forms that shall be available to local
9 governments from the Illinois Department of Revenue. If a
10 county Internet website exists, the application materials,
11 as well as any other program requirements used by the
12 county (such as application deadlines, fees, and other
13 procedures required by the application) must be published
14 on that website, otherwise it must be available to the
15 public upon request at the office of the chief county
16 assessment officer.

17 (g) As used in this Section:

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

20 "Assessed value for the residential real property in the
21 base year" means the assessed value used to calculate the tax
22 bill, as certified by the board of review, for the tax year
23 immediately prior to the tax year in which the building permit
24 is issued. For property assessed as other than residential
25 property, the "assessed value for the residential real
26 property in the base year" means the assessed value that would

1 have been obtained had the property been classified as
2 residential as derived from the board of review's certified
3 market value.

4 "Consumer Price Index-u" means the index published by the
5 Bureau of Labor Statistics of the United States Department of
6 Labor that measures the average change in prices of goods and
7 services purchased by all urban consumers, United States city
8 average, not seasonally adjusted, all items, 1982-84 = 100.

9 "Household income" includes the annual income for all the
10 people who occupy a housing unit that is anticipated to be
11 received from a source outside of the family during the
12 12-month period following admission or the annual
13 recertification, including related family members and all the
14 unrelated people who share the housing unit. Household income
15 includes the total of the following income sources: wages,
16 salaries and tips before any payroll deductions; net business
17 income; interest and dividends; payments in lieu of earnings,
18 such as unemployment and disability compensation, worker's
19 compensation and severance pay; Social Security income,
20 including lump sum payments; payments from insurance policies,
21 annuities, pensions, disability benefits and other types of
22 periodic payments, alimony, child support, and other regular
23 monetary contributions; and public assistance, except for
24 assistance from the Supplemental Nutrition Assistance Program
25 (SNAP). "Household income" does not include: earnings of
26 children under age 18; temporary income such as cash gifts;

1 reimbursement for medical expenses; lump sums from
2 inheritance, insurance payments, settlements for personal or
3 property losses; student financial assistance paid directly to
4 the student or to an educational institution; foster child
5 care payments; receipts from government-funded training
6 programs; assistance from the Supplemental Nutrition
7 Assistance Program (SNAP).

8 "Low affordability community" means (1) a municipality or
9 jurisdiction with less than 1,000,000 inhabitants in which 40%
10 or less of its total year-round housing units are affordable,
11 as determined by the Illinois Housing Development Authority
12 during the exemption determination process under the
13 Affordable Housing Planning and Appeal Act; (2) "D" zoning
14 districts as now or hereafter designated in the Chicago Zoning
15 Ordinance; or (3) a jurisdiction located in a municipality
16 with 1,000,000 or more inhabitants that has been designated as
17 a low affordability community by passage of a local ordinance
18 by that municipality, specifying the census tract or property
19 by permanent index number or numbers.

20 "Maximum income limits" means the maximum regular income
21 limits for 60% of area median income for the geographic area in
22 which the multifamily building is located for multifamily
23 programs as determined by the United States Department of
24 Housing and Urban Development and published annually by the
25 Illinois Housing Development Authority. A property may be
26 deemed to have satisfied the maximum income limits with a

1 weighted average if municipal, state, or federal laws,
2 ordinances, rules, or regulations requires the use of a
3 weighted average of no more than 60% of area median income for
4 that property.

5 "Maximum rent" means the maximum regular rent for 60% of
6 the area median income for the geographic area in which the
7 multifamily building is located for multifamily programs as
8 determined by the United States Department of Housing and
9 Urban Development and published annually by the Illinois
10 Housing Development Authority. To be eligible for the reduced
11 valuation defined in this Section, maximum rents are to be
12 consistent with the Illinois Housing Development Authority's
13 rules; or if the owner is leasing an affordable unit to a
14 household with an income at or below the maximum income limit
15 who is participating in qualifying income-based rental subsidy
16 program, "maximum rent" means the maximum rents allowable
17 under the guidelines of the qualifying income-based rental
18 subsidy program. A property may be deemed to have satisfied
19 the maximum rent with a weighted average if municipal, state,
20 or federal laws, ordinances, rules, or regulations requires
21 the use of a weighted average of no more than 60% of area
22 median income for that property.

23 "Qualifying development" means:

24 (1) property containing a newly constructed
25 multifamily building containing 7 or more rental dwelling
26 units; or

1 (2) property containing an existing multifamily
2 building that has undergone qualifying rehabilitation
3 resulting in 7 or more rental dwelling units; or

4 (3) in counties with a population of 3,000,000 or more
5 inhabitants, property in a portfolio of properties
6 consisting of 7 or more total rental dwelling units across
7 2 or more multifamily rental buildings that are each newly
8 constructed or have undergone qualifying rehabilitation if
9 the portfolio meets all the following additional
10 requirements:

11 (A) all of the properties in the portfolio must be
12 under common ownership and must be part of a single
13 financial entity or treated as a single entity for the
14 purposes of financing, regulatory agreements, or
15 participation in a qualifying income-based subsidy
16 program;

17 (B) the portfolio, as a whole, must participate in
18 a qualifying income-based subsidy program; and

19 (C) if the portfolio includes units supported by
20 tenant-based rental assistance, including, but not
21 limited to, the Housing Choice Voucher program, the
22 portfolio must also:

23 (i) operate under a regulatory agreement with
24 a federal, State, or local housing agency that
25 imposes affordability restrictions; or

26 (ii) participate in an additional qualifying

1 income-based subsidy program beyond tenant-based
2 assistance.

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

15 "Qualifying rehabilitation" means, at a minimum,
16 compliance with local building codes and the replacement or
17 renovation of at least 2 primary building systems to be
18 approved for the reduced valuation under paragraph (1) of
19 subsection (d) of this Section and at least 5 primary building
20 systems to be approved for the reduced valuation under
21 subsection (e) of this Section. Although the cost of each
22 primary building system may vary, to be approved for the
23 reduced valuation under paragraph (1) of subsection (d) of
24 this Section, for work completed between January 1, 2021 and
25 December 31, 2021, the combined expenditure for making the
26 building compliant with local codes and replacing primary

1 building systems must be at least \$8 per square foot ~~for work~~
2 ~~completed between January 1 of the year in which this~~
3 ~~amendatory Act of the 102nd General Assembly takes effect and~~
4 ~~December 31 of the year in which this amendatory Act of the~~
5 ~~102nd General Assembly takes effect and, in subsequent years,~~
6 ~~\$8 adjusted by the Consumer Price Index for All Urban~~
7 ~~Consumers, as published annually by the U.S. Department of~~
8 ~~Labor. For work completed in calendar years beginning on or~~
9 after January 1, 2022, that combined expenditure amount shall
10 be the combined expenditure amount necessary to be approved
11 for the reduced valuation under paragraph (1) of subsection
12 (d) of this Section in the immediately preceding calendar
13 year, multiplied by one plus the percentage increase, if any,
14 in the Consumer Price Index-u during the immediately preceding
15 calendar year and rounded to the nearest penny. To be approved
16 for the reduced valuation under paragraph (2) of subsection
17 (d) of this Section, for work completed between January 1,
18 2021 and December 31, 2021, the combined expenditure for
19 making the building compliant with local codes and replacing
20 primary building systems must be at least \$12.50 per square
21 foot ~~for work completed between January 1 of the year in which~~
22 ~~this amendatory Act of the 102nd General Assembly takes effect~~
23 ~~and December 31 of the year in which this amendatory Act of the~~
24 ~~102nd General Assembly takes effect, and in subsequent years,~~
25 ~~\$12.50 adjusted by the Consumer Price Index for All Urban~~
26 ~~Consumers, as published annually by the U.S. Department of~~

1 ~~Labor.~~ For work completed in calendar years beginning on or
2 after January 1, 2022, that combined expenditure amount shall
3 be the combined expenditure amount necessary to be approved
4 for the reduced valuation under paragraph (2) of subsection
5 (d) of this Section in the immediately preceding calendar
6 year, multiplied by one plus the percentage increase, if any,
7 in the Consumer Price Index-u during the immediately preceding
8 calendar year and rounded to the nearest penny. To be approved
9 for the reduced valuation under subsection (e) of this
10 Section, for work completed between January 1, 2021 and
11 December 31, 2021, the combined expenditure for making the
12 building compliant with local codes and replacing primary
13 building systems must be at least \$60 per square foot ~~for work~~
14 ~~completed between January 1 of the year that this amendatory~~
15 ~~Act of the 102nd General Assembly becomes effective and~~
16 ~~December 31 of the year that this amendatory Act of the 102nd~~
17 ~~General Assembly becomes effective and, in subsequent years,~~
18 ~~\$60 adjusted by the Consumer Price Index for All Urban~~
19 ~~Consumers, as published annually by the U.S. Department of~~
20 ~~Labor.~~ For work completed in calendar years beginning on or
21 after January 1, 2022, that combined expenditure amount shall
22 be the combined expenditure amount necessary to be approved
23 for the reduced valuation under subsection (e) of this Section
24 in the immediately preceding calendar year, multiplied by one
25 plus the percentage increase, if any, in the Consumer Price
26 Index-u during the immediately preceding calendar year and

1 rounded to the nearest penny. This amendatory Act of the 104th
2 General Assembly is not intended to change the combined
3 expenditure amounts determined before the effective date of
4 this amendatory Act of the 104th General Assembly for any work
5 completed before January 1, 2026 and shall not be used as the
6 basis for any appeal filed with the chief county assessment
7 officer, the board of review, the Property Tax Appeal Board,
8 or the circuit court with respect to the scope or meaning of
9 the exemption under this Section for a tax year prior to tax
10 year 2026.

11 For the purposes of administering this Section, by
12 February 15, 2026, and by February 15 of each year thereafter,
13 the Department of Revenue shall publish on its website the
14 percentage increase, if any, in the Consumer Price Index-u for
15 the immediately preceding calendar year, including historical
16 annual increases in the Consumer Price Index-u going back to
17 calendar year 2022. In counties with a population of 3,000,000
18 or more, by March 15, 2026, and by March 15 of each year
19 thereafter, the county assessor shall, using the data
20 available on the Department of Revenue's website, calculate
21 and make available on its website the combined expenditure
22 amounts used in the definition of "qualified rehabilitation"
23 for the applicable taxable year.

24 "Primary building systems", together with their related
25 rehabilitations, specifically approved for this program are:

26 (1) Electrical. All electrical work must comply with

1 applicable codes; it may consist of a combination of any
2 of the following alternatives:

3 (A) installing individual equipment and appliance
4 branch circuits as required by code (the minimum being
5 a kitchen appliance branch circuit);

6 (B) installing a new emergency service, including
7 emergency lighting with all associated conduits and
8 wiring;

9 (C) rewiring all existing feeder conduits ("home
10 runs") from the main switchgear to apartment area
11 distribution panels;

12 (D) installing new in-wall conduits for
13 receptacles, switches, appliances, equipment, and
14 fixtures;

15 (E) replacing power wiring for receptacles,
16 switches, appliances, equipment, and fixtures;

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

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

22 (H) installing a new main service, including
23 conduit, cables into the building, and main disconnect
24 switch; and

25 (I) installing new distribution panels, including
26 all panel wiring, terminals, circuit breakers, and all

1 other panel devices.

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

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

7 (i) piping and heat radiating units, including
8 new main line venting and radiator venting; or

9 (ii) duct work, diffusers, and cold air
10 returns; or

11 (iii) any other type of existing heat
12 distribution and radiation/diffusion components;
13 or

14 (B) installing a new system to replace one of the
15 following heat generating units:

16 (i) hot water/steam boiler;

17 (ii) gas furnace; or

18 (iii) any other type of existing heat
19 generating unit.

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

25 (4) Roofing. All roofing work must comply with
26 applicable codes; it may consist of either of the

1 following alternatives, separately or in combination:

2 (A) replacing all rotted roof decks and
3 insulation; or

4 (B) replacing or repairing leaking roof membranes
5 (10% is the suggested minimum replacement of
6 membrane); restoration of the entire roof is an
7 acceptable substitute for membrane replacement.

8 (5) Exterior doors and windows. Replace the exterior
9 doors and windows. Renovation of ornate entry doors is an
10 acceptable substitute for replacement.

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

14 (A) floors must have new carpeting, vinyl tile,
15 ceramic, refurbished wood finish, or a similar
16 substitute;

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

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

21 (7) Exterior walls.

22 (A) replace loose or crumbling mortar and masonry
23 with new material;

24 (B) replace or paint wall siding and trim as
25 needed;

26 (C) bring porches and balconies to a sound

1 condition; or

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

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

5 (A) replace or rebuild the machine room controls
6 and refurbish the elevator machine (or equivalent
7 mechanisms in the case of hydraulic elevators);

8 (B) replace hoistway electro-mechanical items
9 including: ropes, switches, limits, buffers, levelers,
10 and deflector sheaves (or equivalent mechanisms in the
11 case of hydraulic elevators);

12 (C) replace hoistway wiring;

13 (D) replace door operators and linkage;

14 (E) replace door panels at each opening;

15 (F) replace hall stations, car stations, and
16 signal fixtures; or

17 (G) rebuild the car shell and refinish the
18 interior.

19 (9) Health and safety.

20 (A) Install or replace fire suppression systems;

21 (B) install or replace security systems; or

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

24 (10) Energy conservation improvements undertaken to
25 limit the amount of solar energy absorbed by a building's
26 roof or to reduce energy use for the property, including,

1 but not limited to, any of the following activities:

2 (A) installing or replacing reflective roof
3 coatings (flat roofs);

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

5 (C) installing or replacing R-19 perimeter wall
6 insulation;

7 (D) installing or replacing insulated entry doors;

8 (E) installing or replacing Low E, insulated
9 windows;

10 (F) installing or replacing WaterSense labeled
11 plumbing fixtures;

12 (G) installing or replacing 90% or better sealed
13 combustion heating systems;

14 (H) installing Energy Star hot water heaters;

15 (I) installing or replacing mechanical ventilation
16 to exterior for kitchens and baths;

17 (J) installing or replacing Energy Star
18 appliances;

19 (K) installing or replacing Energy Star certified
20 lighting in common areas; or

21 (L) installing or replacing grading and
22 landscaping to promote on-site water retention if the
23 retained water is used to replace water that is
24 provided from a municipal source.

25 (11) Accessibility improvements. All accessibility
26 improvements must comply with applicable codes. An owner

1 may make accessibility improvements to residential real
2 property to increase access for people with disabilities.
3 As used in this paragraph (11), "disability" has the
4 meaning given to that term in the Illinois Human Rights
5 Act. As used in this paragraph (11), "accessibility
6 improvements" means a home modification listed under the
7 Home Services Program administered by the Department of
8 Human Services (Part 686 of Title 89 of the Illinois
9 Administrative Code) including, but not limited to:
10 installation of ramps, grab bars, or wheelchair lifts;
11 widening doorways or hallways; re-configuring rooms and
12 closets; and any other changes to enhance the independence
13 of people with disabilities.

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

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

21 ARTICLE 90

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

1 (35 ILCS 200/27-32)

2 Sec. 27-32. More than 5% increase; hearing. If, in any
3 year other than the initial levy year, the estimated special
4 service area tax levy is more than 105% of the amount extended
5 for special service area purposes for the preceding levy year,
6 notice shall be given and a hearing held on the reason for the
7 increase. Notice of the hearing shall be given in accordance
8 with the Open Meetings Act, including posting of the notice on
9 the special service area's website if a website is maintained
10 by the special service area. A meeting open to the public and
11 convened in a location convenient to property included within
12 the boundaries of the special service area is considered a
13 hearing for purposes of this Section. The hearing may be held
14 prior to the adoption of the proposed ordinance to adopt the
15 annual levy of the special service area, but not more than 30
16 days prior to the adoption of the ordinance, or at the same
17 time the proposed ordinance to adopt the annual levy of the
18 special service area is considered.

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

20 ARTICLE 95

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

23 (35 ILCS 200/18-50)

1 Sec. 18-50. Filing of budget and appropriation ordinance.
2 The governing authority of each taxing district shall file
3 with the county clerk, either electronically or with a paper
4 submission, within 30 days of their adoption a certified copy
5 of its appropriation and budget ordinances or resolutions, as
6 well as an estimate, certified by its chief fiscal officer, of
7 revenues, by source, anticipated to be received by the taxing
8 district in the following fiscal year. If the governing
9 authority fails to file the required documents, the county
10 clerk shall have the authority, after giving timely notice of
11 the failure to the taxing district, to refuse to extend the tax
12 levy until the documents are so filed.

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

17 In determining the amount of maximum tax authorized to be
18 levied by any statute of this State, the assessed valuation of
19 the current year of property as assessed and reviewed by the
20 local assessment officials or the Department, and as equalized
21 or confirmed by the Department, shall be used.

22 (Source: P.A. 86-233; 86-953; 86-957; 86-1475; 87-17; 87-477;
23 87-895; 88-455.)

1 Section 999-99. Effective date. This Act takes effect upon
2 becoming law.".