



Sen. Steve Stadelman

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1 AMENDMENT TO SENATE BILL 2097

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 2097, AS AMENDED,  
3 by replacing everything after the enacting clause with the  
4 following:

5 "Section 5. The Property Tax Code is amended by changing  
6 Sections 18-165, 21-90, and 22-35 as follows:

7 (35 ILCS 200/18-165)

8 Sec. 18-165. Abatement of taxes.

9 (a) Any taxing district, upon a majority vote of its  
10 governing authority, may, after the determination of the  
11 assessed valuation of its property, order the clerk of that  
12 county to abate any portion of its taxes on the following types  
13 of property:

14 (1) Commercial and industrial.

15 (A) The property of any commercial or industrial  
16 firm, including but not limited to the property of (i)

1 any firm that is used for collecting, separating,  
2 storing, or processing recyclable materials, locating  
3 within the taxing district during the immediately  
4 preceding year from another state, territory, or  
5 country, or having been newly created within this State  
6 during the immediately preceding year, or expanding an  
7 existing facility, or (ii) any firm that is used for  
8 the generation and transmission of electricity  
9 locating within the taxing district during the  
10 immediately preceding year or expanding its presence  
11 within the taxing district during the immediately  
12 preceding year by construction of a new electric  
13 generating facility that uses natural gas as its fuel,  
14 or any firm that is used for production operations at a  
15 new, expanded, or reopened coal mine within the taxing  
16 district, that has been certified as a High Impact  
17 Business by the Illinois Department of Commerce and  
18 Economic Opportunity. The property of any firm used for  
19 the generation and transmission of electricity shall  
20 include all property of the firm used for transmission  
21 facilities as defined in Section 5.5 of the Illinois  
22 Enterprise Zone Act. The abatement shall not exceed a  
23 period of 10 years and the aggregate amount of abated  
24 taxes for all taxing districts combined shall not  
25 exceed \$4,000,000.

26 (A-5) Any property in the taxing district of a new

1 electric generating facility, as defined in Section  
2 605-332 of the Department of Commerce and Economic  
3 Opportunity Law of the Civil Administrative Code of  
4 Illinois. The abatement shall not exceed a period of 10  
5 years. The abatement shall be subject to the following  
6 limitations:

7 (i) if the equalized assessed valuation of the  
8 new electric generating facility is equal to or  
9 greater than \$25,000,000 but less than  
10 \$50,000,000, then the abatement may not exceed (i)  
11 over the entire term of the abatement, 5% of the  
12 taxing district's aggregate taxes from the new  
13 electric generating facility and (ii) in any one  
14 year of abatement, 20% of the taxing district's  
15 taxes from the new electric generating facility;

16 (ii) if the equalized assessed valuation of  
17 the new electric generating facility is equal to or  
18 greater than \$50,000,000 but less than  
19 \$75,000,000, then the abatement may not exceed (i)  
20 over the entire term of the abatement, 10% of the  
21 taxing district's aggregate taxes from the new  
22 electric generating facility and (ii) in any one  
23 year of abatement, 35% of the taxing district's  
24 taxes from the new electric generating facility;

25 (iii) if the equalized assessed valuation of  
26 the new electric generating facility is equal to or

1 greater than \$75,000,000 but less than  
2 \$100,000,000, then the abatement may not exceed  
3 (i) over the entire term of the abatement, 20% of  
4 the taxing district's aggregate taxes from the new  
5 electric generating facility and (ii) in any one  
6 year of abatement, 50% of the taxing district's  
7 taxes from the new electric generating facility;

8 (iv) if the equalized assessed valuation of  
9 the new electric generating facility is equal to or  
10 greater than \$100,000,000 but less than  
11 \$125,000,000, then the abatement may not exceed  
12 (i) over the entire term of the abatement, 30% of  
13 the taxing district's aggregate taxes from the new  
14 electric generating facility and (ii) in any one  
15 year of abatement, 60% of the taxing district's  
16 taxes from the new electric generating facility;

17 (v) if the equalized assessed valuation of the  
18 new electric generating facility is equal to or  
19 greater than \$125,000,000 but less than  
20 \$150,000,000, then the abatement may not exceed  
21 (i) over the entire term of the abatement, 40% of  
22 the taxing district's aggregate taxes from the new  
23 electric generating facility and (ii) in any one  
24 year of abatement, 60% of the taxing district's  
25 taxes from the new electric generating facility;

26 (vi) if the equalized assessed valuation of

1           the new electric generating facility is equal to or  
2           greater than \$150,000,000, then the abatement may  
3           not exceed (i) over the entire term of the  
4           abatement, 50% of the taxing district's aggregate  
5           taxes from the new electric generating facility  
6           and (ii) in any one year of abatement, 60% of the  
7           taxing district's taxes from the new electric  
8           generating facility.

9           The abatement is not effective unless the owner of  
10          the new electric generating facility agrees to repay to  
11          the taxing district all amounts previously abated,  
12          together with interest computed at the rate and in the  
13          manner provided for delinquent taxes, in the event that  
14          the owner of the new electric generating facility  
15          closes the new electric generating facility before the  
16          expiration of the entire term of the abatement.

17          The authorization of taxing districts to abate  
18          taxes under this subdivision (a)(1)(A-5) expires on  
19          January 1, 2010.

20          (B) The property of any commercial or industrial  
21          development of at least (i) 500 acres or (ii) 225 acres  
22          in the case of a commercial or industrial development  
23          that applies for and is granted designation as a High  
24          Impact Business under paragraph (F) of item (3) of  
25          subsection (a) of Section 5.5 of the Illinois  
26          Enterprise Zone Act, having been created within the

1           taxing district. The abatement shall not exceed a  
2           period of 20 years and the aggregate amount of abated  
3           taxes for all taxing districts combined shall not  
4           exceed \$12,000,000.

5           (C) The property of any commercial or industrial  
6           firm currently located in the taxing district that  
7           expands a facility or its number of employees. The  
8           abatement shall not exceed a period of 10 years and the  
9           aggregate amount of abated taxes for all taxing  
10          districts combined shall not exceed \$4,000,000. The  
11          abatement period may be renewed at the option of the  
12          taxing districts.

13          (2) Horse racing. Any property in the taxing district  
14          which is used for the racing of horses and upon which  
15          capital improvements consisting of expansion, improvement  
16          or replacement of existing facilities have been made since  
17          July 1, 1987. The combined abatements for such property  
18          from all taxing districts in any county shall not exceed  
19          \$5,000,000 annually and shall not exceed a period of 10  
20          years.

21          (3) Auto racing. Any property designed exclusively for  
22          the racing of motor vehicles. Such abatement shall not  
23          exceed a period of 10 years.

24          (4) Academic or research institute. The property of any  
25          academic or research institute in the taxing district that  
26          (i) is an exempt organization under paragraph (3) of

1 Section 501(c) of the Internal Revenue Code, (ii) operates  
2 for the benefit of the public by actually and exclusively  
3 performing scientific research and making the results of  
4 the research available to the interested public on a  
5 non-discriminatory basis, and (iii) employs more than 100  
6 employees. An abatement granted under this paragraph shall  
7 be for at least 15 years and the aggregate amount of abated  
8 taxes for all taxing districts combined shall not exceed  
9 \$5,000,000.

10 (5) Housing for older persons. Any property in the  
11 taxing district that is devoted exclusively to affordable  
12 housing for older households. For purposes of this  
13 paragraph, "older households" means those households (i)  
14 living in housing provided under any State or federal  
15 program that the Department of Human Rights determines is  
16 specifically designed and operated to assist elderly  
17 persons and is solely occupied by persons 55 years of age  
18 or older and (ii) whose annual income does not exceed 80%  
19 of the area gross median income, adjusted for family size,  
20 as such gross income and median income are determined from  
21 time to time by the United States Department of Housing and  
22 Urban Development. The abatement shall not exceed a period  
23 of 15 years, and the aggregate amount of abated taxes for  
24 all taxing districts shall not exceed \$3,000,000.

25 (6) Historical society. For assessment years 1998  
26 through 2018, the property of an historical society

1           qualifying as an exempt organization under Section  
2           501(c)(3) of the federal Internal Revenue Code.

3           (7) Recreational facilities. Any property in the  
4           taxing district (i) that is used for a municipal airport,  
5           (ii) that is subject to a leasehold assessment under  
6           Section 9-195 of this Code and (iii) which is sublet from a  
7           park district that is leasing the property from a  
8           municipality, but only if the property is used exclusively  
9           for recreational facilities or for parking lots used  
10          exclusively for those facilities. The abatement shall not  
11          exceed a period of 10 years.

12          (8) Relocated corporate headquarters. If approval  
13          occurs within 5 years after the effective date of this  
14          amendatory Act of the 92nd General Assembly, any property  
15          or a portion of any property in a taxing district that is  
16          used by an eligible business for a corporate headquarters  
17          as defined in the Corporate Headquarters Relocation Act.  
18          Instead of an abatement under this paragraph (8), a taxing  
19          district may enter into an agreement with an eligible  
20          business to make annual payments to that eligible business  
21          in an amount not to exceed the property taxes paid directly  
22          or indirectly by that eligible business to the taxing  
23          district and any other taxing districts for premises  
24          occupied pursuant to a written lease and may make those  
25          payments without the need for an annual appropriation. No  
26          school district, however, may enter into an agreement with,



1 or abate taxes for, an eligible business unless the  
2 municipality in which the corporate headquarters is  
3 located agrees to provide funding to the school district in  
4 an amount equal to the amount abated or paid by the school  
5 district as provided in this paragraph (8). Any abatement  
6 ordered or agreement entered into under this paragraph (8)  
7 may be effective for the entire term specified by the  
8 taxing district, except the term of the abatement or annual  
9 payments may not exceed 20 years.

10 (9) United States Military Public/Private Residential  
11 Developments. Each building, structure, or other  
12 improvement designed, financed, constructed, renovated,  
13 managed, operated, or maintained after January 1, 2006  
14 under a "PPV Lease", as set forth under Division 14 of  
15 Article 10, and any such PPV Lease.

16 (10) Property located in a business corridor that  
17 qualifies for an abatement under Section 18-184.10.

18 (11) Under Section 11-15.4-25 of the Illinois  
19 Municipal Code, property located within an urban  
20 agricultural area that is used by a qualifying farmer for  
21 processing, growing, raising, or otherwise producing  
22 agricultural products.

23 (12) Residential property that qualifies for an  
24 abatement under any program adopted by the governing  
25 authority of the taxing district for the purpose of  
26 revitalizing or stabilizing neighborhoods.

1           (b) Upon a majority vote of its governing authority, any  
2 municipality may, after the determination of the assessed  
3 valuation of its property, order the county clerk to abate any  
4 portion of its taxes on any property that is located within the  
5 corporate limits of the municipality in accordance with Section  
6 8-3-18 of the Illinois Municipal Code.

7           (Source: P.A. 100-1133, eff. 1-1-19.)

8           (35 ILCS 200/21-90)

9           Sec. 21-90. Purchase and sale by county; distribution of  
10 proceeds. When any property is delinquent, or is forfeited for  
11 each of 2 or more years, and is offered for sale under any of  
12 the provisions of this Code, the County Board of the County in  
13 which the property is located, in its discretion, may bid, or,  
14 in the case of forfeited property, may apply to purchase it, in  
15 the name of the County as trustee for all taxing districts  
16 having an interest in the property's taxes or special  
17 assessments for the nonpayment of which the property is sold.  
18 The presiding officer of the county board, with the advice and  
19 consent of the Board, may appoint on its behalf some officer or  
20 person to attend such sales and bid or, in the case of  
21 forfeited property, to apply to the county clerk to purchase.  
22 The County shall apply on the bid or purchase the unpaid taxes  
23 and special assessments due upon the property. No cash need be  
24 paid. The County ~~may shall~~ take ~~all~~ steps necessary to acquire  
25 title to the property and may manage and operate the property.

1 including providing for maintenance activities, mowing of  
2 grass or removal of nuisance greenery, removal of garbage,  
3 waste, debris, or other materials, or the demolition, repair,  
4 or remediation of unsafe structures. When a county, or other  
5 taxing district within the county, is a petitioner for a tax  
6 deed, no filing fee shall be required. When a county or other  
7 taxing district within the county is the petitioner for a tax  
8 deed, one petition may be filed including all parcels that are  
9 tax delinquent within the county or taxing district, and any  
10 publication made under Section 22-20 of this Code may combine  
11 all such parcels within a single notice. The notice shall list  
12 the street or common address, if known, of the parcels for  
13 informational purposes. The county, as tax creditor and as  
14 trustee for other tax creditors, or other taxing district  
15 within the county, shall not be required to allege and prove  
16 that all taxes and special assessments which become due and  
17 payable after the sale to the county have been paid nor shall  
18 the county be required to pay the subsequently accruing taxes  
19 or special assessments at any time. The county board or its  
20 designee may prohibit the county collector from including the  
21 property in the tax sale of one or more subsequent years. The  
22 lien of taxes and special assessments which become due and  
23 payable after a sale to a county shall merge in the fee title  
24 of the county, or other taxing district within the county, on  
25 the issuance of a deed.

26 The County may sell or assign the property so acquired, or

1 the certificate of purchase to it, to any party, including  
2 taxing districts. The proceeds of that sale or assignment, less  
3 all costs of the county incurred in the acquisition,  
4 maintenance, and sale, or assignment of the property, shall be  
5 retained by the county and dedicated to county or  
6 intergovernmental agency efforts to acquire, manage, and  
7 repurpose vacant properties, or distributed to the taxing  
8 districts in proportion to their respective interests therein.

9 Under Sections 21-110, 21-115, 21-120 and 21-405, a County  
10 may bid or purchase only in the absence of other bidders.

11 (Source: P.A. 88-455; 88-535; 89-412, eff. 11-17-95.)

12 (35 ILCS 200/22-35)

13 Sec. 22-35. Reimbursement of a county or municipality  
14 before issuance of tax deed. Except in any proceeding in which  
15 the tax purchaser is a county acting as a trustee for taxing  
16 districts as provided in Section 21-90, an order for the  
17 issuance of a tax deed under this Code shall not be entered  
18 affecting the title to or interest in any property in which a  
19 county, city, village or incorporated town has an interest  
20 under the police and welfare power by advancements made from  
21 public funds, until the purchaser or assignee makes  
22 reimbursement to the county, city, village or incorporated town  
23 of the money so advanced or the county, city, village, or town  
24 waives its lien on the property for the money so advanced.  
25 However, in lieu of reimbursement or waiver, the purchaser or

1 his or her assignee may make application for and the court  
2 shall order that the tax purchase be set aside as a sale in  
3 error. No petition for a sale in error may be brought under  
4 this Section unless the party seeking the sale in error has  
5 submitted a request in writing to the county, city, village, or  
6 town to waive the amounts owed to the county, city, village, or  
7 town. A court may not grant a sale in error for any property  
8 pursuant to this Section if the liens owed to a county, city,  
9 village, or town have been released within 60 days of the  
10 purchaser's request under this Section. A filing or appearance  
11 fee shall not be required of a county, city, village or  
12 incorporated town seeking to enforce its claim under this  
13 Section in a tax deed proceeding.

14 (Source: P.A. 98-1162, eff. 6-1-15.)".