AN ACT concerning revenue.

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

ARTICLE 5. VETERANS

Section 5-1. The Property Tax Code is amended by changing Section 15-169 as follows:

(35 ILCS 200/15-169)
Sec. 15-169. Homestead exemption for veterans with disabilities and veterans of World War II.
(a) Beginning with taxable year 2007, an annual homestead exemption, limited as provided in this Section to the amounts set forth in subsections (b) and (b-3), is granted for property that is used as a qualified residence by a veteran with a disability, and beginning with taxable year 2023, an annual homestead exemption, limited to the amounts set forth in subsection (b-4), is granted for property that is used as a qualified residence by a veteran who was a member of the United States Armed Forces during World War II.
(b) For taxable years prior to 2015, the amount of the exemption under this Section is as follows:

(1) for veterans with a service-connected disability of at least (i) 75% for exemptions granted in taxable
years 2007 through 2009 and (ii) 70% for exemptions granted in taxable year 2010 and each taxable year thereafter, as certified by the United States Department of Veterans Affairs, the annual exemption is $5,000; and

(2) for veterans with a service-connected disability of at least 50%, but less than (i) 75% for exemptions granted in taxable years 2007 through 2009 and (ii) 70% for exemptions granted in taxable year 2010 and each taxable year thereafter, as certified by the United States Department of Veterans Affairs, the annual exemption is $2,500.

(b-3) For taxable years 2015 through 2023 and thereafter:

(1) if the veteran has a service connected disability of 30% or more but less than 50%, as certified by the United States Department of Veterans Affairs, then the annual exemption is $2,500;

(2) if the veteran has a service connected disability of 50% or more but less than 70%, as certified by the United States Department of Veterans Affairs, then the annual exemption is $5,000;

(3) if the veteran has a service connected disability of 70% or more, as certified by the United States Department of Veterans Affairs, then the property is exempt from taxation under this Code; and

(4) for taxable year 2023 and thereafter, if the taxpayer is the surviving spouse of a veteran whose death
was determined to be service-connected and who is
certified by the United States Department of Veterans
Affairs as a recipient of dependency and indemnity
compensation under federal law, then the property is also
exempt from taxation under this Code.

(b-3.1) For taxable year 2024 and thereafter:

(1) if the veteran has a service connected disability
of 30% or more but less than 50%, as certified by the
United States Department of Veterans Affairs as of the
date the application is submitted for the exemption under
this Section for the applicable taxable year, then the
annual exemption is $2,500;

(2) if the veteran has a service connected disability
of 50% or more but less than 70%, as certified by the
United States Department of Veterans Affairs as of the
date the application is submitted for the exemption under
this Section for the applicable taxable year, then the
annual exemption is $5,000;

(3) if the veteran has a service connected disability
of 70% or more, as certified by the United States
Department of Veterans Affairs as of the date the
application is submitted for the exemption under this
Section for the applicable taxable year, then the first
$250,000 in equalized assessed value of the property is
exempt from taxation under this Code; and

(4) if the taxpayer is the surviving spouse of a
veteran whose death was determined to be service-connected
and who is certified by the United States Department of
Veterans Affairs as a recipient of dependency and
indemnity compensation under federal law as of the date
the application is submitted for the exemption under this
Section for the applicable taxable year, then the first
$250,000 in equalized assessed value of the property is
also exempt from taxation under this Code.

This amendatory Act of the 103rd General Assembly shall
not be used as the basis for any appeal filed with the chief
county assessment officer, the board of review, the Property
Tax Appeal Board, or the circuit court with respect to the
scope or meaning of the exemption under this Section for a tax
year prior to tax year 2024.

(b-4) For taxable years on or after 2023, if the veteran
was a member of the United States Armed Forces during World War
II, then the property is exempt from taxation under this Code
regardless of the veteran's level of disability.

(b-5) If a homestead exemption is granted under this
Section and the person awarded the exemption subsequently
becomes a resident of a facility licensed under the Nursing
Home Care Act or a facility operated by the United States
Department of Veterans Affairs, then the exemption shall
continue (i) so long as the residence continues to be occupied
by the qualifying person's spouse or (ii) if the residence
remains unoccupied but is still owned by the person who
qualified for the homestead exemption.

(c) The tax exemption under this Section carries over to the benefit of the veteran's surviving spouse as long as the spouse holds the legal or beneficial title to the homestead, permanently resides thereon, and does not remarry. If the surviving spouse sells the property, an exemption not to exceed the amount granted from the most recent ad valorem tax roll may be transferred to his or her new residence as long as it is used as his or her primary residence and he or she does not remarry.

As used in this subsection (c):

(1) for taxable years prior to 2015, "surviving spouse" means the surviving spouse of a veteran who obtained an exemption under this Section prior to his or her death;

(2) for taxable years 2015 through 2022, "surviving spouse" means (i) the surviving spouse of a veteran who obtained an exemption under this Section prior to his or her death and (ii) the surviving spouse of a veteran who was killed in the line of duty at any time prior to the expiration of the application period in effect for the exemption for the taxable year for which the exemption is sought; and

(3) for taxable year 2023 and thereafter, "surviving spouse" means: (i) the surviving spouse of a veteran who obtained the exemption under this Section prior to his or
her death; (ii) the surviving spouse of a veteran who was killed in the line of duty at any time prior to the expiration of the application period in effect for the exemption for the taxable year for which the exemption is sought; (iii) the surviving spouse of a veteran who did not obtain an exemption under this Section before death, but who would have qualified for the exemption under this Section in the taxable year for which the exemption is sought if he or she had survived, and whose surviving spouse has been a resident of Illinois from the time of the veteran's death through the taxable year for which the exemption is sought; and (iv) the surviving spouse of a veteran whose death was determined to be service-connected, but who would not otherwise qualify under item items (i), (ii), or (iii), if the spouse (A) is certified by the United States Department of Veterans Affairs as a recipient of dependency and indemnity compensation under federal law at any time prior to the expiration of the application period in effect for the exemption for the taxable year for which the exemption is sought and (B) remains eligible for that dependency and indemnity compensation as of January 1 of the taxable year for which the exemption is sought.

(c-1) Beginning with taxable year 2015, nothing in this Section shall require the veteran to have qualified for or obtained the exemption before death if the veteran was killed
in the line of duty.

(d) The exemption under this Section applies for taxable year 2007 and thereafter. A taxpayer who claims an exemption under Section 15-165 or 15-168 may not claim an exemption under this Section.

(e) Except as otherwise provided in this subsection (e), each taxpayer who has been granted an exemption under this Section must reapply on an annual basis, except that a veteran who qualifies as a result of his or her service in World War II need not reapply. Application must be made during the application period in effect for the county of his or her residence. The assessor or chief county assessment officer may determine the eligibility of residential property to receive the homestead exemption provided by this Section by application, visual inspection, questionnaire, or other reasonable methods. The determination must be made in accordance with guidelines established by the Department.

On and after May 23, 2022 (the effective date of Public Act 102-895) this amendatory Act of the 102nd General Assembly, if a veteran has a combined service connected disability rating of 100% and is deemed to be permanently and totally disabled, as certified by the United States Department of Veterans Affairs, the taxpayer who has been granted an exemption under this Section shall no longer be required to reapply for the exemption on an annual basis, and the exemption shall be in effect for as long as the exemption would otherwise be
permitted under this Section.

(e-1) If the person qualifying for the exemption does not occupy the qualified residence as of January 1 of the taxable year, the exemption granted under this Section shall be prorated on a monthly basis. The prorated exemption shall apply beginning with the first complete month in which the person occupies the qualified residence.

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

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

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

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

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

Nothing in this subsection shall preclude a veteran whose service connected disability rating has changed since the 2019
exemption was granted from applying for the exemption based on the subsequent service connected disability rating.

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

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

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

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

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

Nothing in this subsection shall preclude a veteran whose service connected disability rating has changed since the 2020 exemption was granted from applying for the exemption based on the subsequent service connected disability rating.

(f) For the purposes of this Section:

"Qualified residence" means, before tax year 2024, real property, but less any portion of that property that is used
for commercial purposes, with an equalized assessed value of
less than $250,000 that is the primary residence of a veteran
with a disability. "Qualified residence" means, for tax year
2024 and thereafter, real property, but less any portion of
that property that is used for commercial purposes, that is
the primary residence of a veteran with a disability. Property
rented for more than 6 months is presumed to be used for
commercial purposes.

"Service-connected disability" means an illness or injury
(i) that was caused by or worsened by active military service,
(ii) that is a current disability as of the date of the
application for the exemption under this Section for the
applicable tax year, as demonstrated by the veteran's United
States Department of Veterans Affairs certification, and (iii)
for which the veteran receives disability compensation.

For taxable years 2023 and prior, "veteran" "Veteran"
means an Illinois resident who has served as a member of the
United States Armed Forces on active duty or State active
duty, a member of the Illinois National Guard, or a member of
the United States Reserve Forces and who has received an
honorable discharge. For taxable years 2024 and thereafter,
"veteran" means an Illinois resident who has served as a
member of the United States Armed Forces on active duty or
State active duty, a member of the Illinois National Guard, or
a member of the United States Reserve Forces and who has a
service-connected disability, as certified by the United
States Department of Veterans Affairs, and receives disability compensation.
(Source: P.A. 101-635, eff. 6-5-20; 102-136, eff. 7-23-21; 102-895, eff. 5-23-22; revised 9-6-22.)

ARTICLE 10. PUBLIC SAFETY-SPOUSES

Section 10-1. The Property Tax Code is amended by adding Section 15-171 as follows:

(35 ILCS 200/15-171 new)

Sec. 15-171. Homestead exemption for surviving spouses of fallen police officers or rescue workers.

(a) Beginning with taxable year 2024, an annual homestead exemption is granted for property that is used as a qualified residence by the surviving spouse of a fallen police officer or rescue worker as long as the surviving spouse continues to reside at the qualified residence and does not remarry. The amount of the exemption is 50% of the equalized assessed value of the property.

(b) If a homestead exemption is granted under this Section and the person awarded the exemption subsequently becomes a resident of a facility licensed under the Nursing Home Care Act or a facility operated by the United States Department of Veterans Affairs, then the exemption shall continue if the residence remains unoccupied but is still owned by the person
who qualified for the homestead exemption.

(c) If the person qualifying for the exemption does not occupy the qualified residence as of January 1 of the taxable year, the exemption granted under this Section shall be prorated on a monthly basis. The prorated exemption shall apply beginning with the first complete month in which the person occupies the qualified residence.

(d) Each taxpayer who has been granted an exemption under this Section must reapply on an annual basis. Application must be made during the application period in effect for the county in which the property is located. The assessor or chief county assessment officer may determine the eligibility of residential property to receive the homestead exemption provided by this Section by application, visual inspection, questionnaire, or other reasonable methods. The determination must be made in accordance with guidelines established by the Department.

(e) The exemption under this Section is in addition to any other homestead exemption provided in this Article 15. Notwithstanding Sections 6 and 8 of the State Mandates Act, no reimbursement by the State is required for the implementation of any mandate created by this Section.

(f) As used in this Section:

"Fallen police officer or rescue worker" means an individual who dies at any time prior to the last day of the application period for the exemption under this Section for
the taxable year for which the exemption is sought and who dies
either (i) as a result of or in the course of employment as a
police officer or (ii) while in the active service of a fire,
rescue, or emergency medical service.

"Fallen police officer or rescue worker" does not include
any individual whose death was the result of that individual's
own willful misconduct or abuse of alcohol or drugs.

"Qualified residence" means property in the State that was
used as the primary residence of the fallen police officer or
rescue worker at the time of his or her death.

ARTICLE 15. WASTEWATER

Section 15-1. The Property Tax Code is amended by changing
Section 11-145 and by adding Division 5 to Article 11 as
follows:

(35 ILCS 200/11-145)

Sec. 11-145. Method of valuation for qualifying water
treatment facilities. To determine 33 1/3% of the fair cash
value of any qualifying water treatment facility in assessing
the facility, the Department shall take into consideration the
probable net value that could be realized by the owner if the
facility were removed and sold at a fair, voluntary sale,
giving due account to the expense of removal, site
restoration, and transportation. The net value shall be
considered to be 33 1/3% of fair cash value. The valuation under this Section applies only to the qualifying water treatment facility itself and not to the land on which the facility is located.
(Source: P.A. 92-278, eff. 1-1-02.)

(35 ILCS 200/Art. 11 Div. 5 heading new)
Division 5. Regional wastewater facilities

(35 ILCS 200/11-175 new)
Sec. 11-175. Legislative findings. The General Assembly finds that it is the policy of the State to ensure and encourage the availability of means for the safe collection, treatment, and disposal of domestic, commercial, and industrial sewage and waste for our cities, villages, towns, and rural residents and that it has become increasingly difficult and cost prohibitive for smaller cities, towns, and villages to construct, maintain, or operate, to current standards, wastewater facilities. The General Assembly further finds that regional facilities capable of serving several cities, villages, towns, municipal joint sewage treatment agencies, municipal sewer commissions, sanitary districts, and rural wastewater companies offer a viable economic solution to this concern. For these reasons, the General Assembly declares it to be the policy of the State to encourage the construction and operation of regional wastewater facilities capable of
providing for the safe collection, treatment, and disposal of domestic, commercial, and industrial sewage and waste for cities, villages, towns, municipal joint sewage treatment agencies, municipal sewer commissions, sanitary districts, and rural wastewater companies thereby relieving the burden on those entities and their citizens from constructing and maintaining their own individual wastewater facilities.

(35 ILCS 200/11-180 new)

Sec. 11-180. Definitions. As used in this Division:

"Department" means the Department of Revenue.

"Municipal joint sewage treatment agency" means a municipal joint sewage treatment agency organized and existing under the Intergovernmental Cooperation Act.

"Municipal sewer commission" means a sewer commission organized and existing under Division 136 of Article 11 Illinois Municipal Code.

"Not-for-profit corporation" means an Illinois corporation organized and existing under the General Not For Profit Corporation Act of 1986 that is in good standing with the State and has been granted status as an exempt organization under Section 501(c) of the Internal Revenue Code or any successor or similar provision of the Internal Revenue Code.

"Qualifying wastewater facility" means a wastewater facility that collects, treats, or disposes of domestic, commercial, and industrial sewage and waste on behalf of the
corporation's members on a mutual or cooperative and
not-for-profit basis and that is owned by a not-for-profit
corporation whose members consist exclusively of one or more
incorporated cities, villages, or towns of this State,
municipal joint sewage treatment agencies, municipal sewer
commissions, sanitary districts, or rural wastewater
companies.

"Rural wastewater company" means a not-for-profit
corporation whose primary purpose is to own, maintain, and
operate a system for the collection, treatment, and disposal
of sewage and industrial waste from residences, farms, or
businesses exclusively in the State of Illinois and not
otherwise served by any city, village, town, municipal joint
sewage treatment agency, municipal sewer commission, or
sanitary district.

"Sanitary district" means a sanitary district organized
and existing under the Sanitary District Act of 1907.

"Wastewater facility" means a plant or facility whose
primary function is to collect, treat, or dispose of domestic,
commercial, and industrial sewage and waste, together with all
other real and personal property reasonably necessary to
collect, treat, or dispose of the sewage and waste.

(35 ILCS 200/11-185 new)

Sec. 11-185. Valuation of qualifying wastewater
facilities. For purposes of computing the assessed valuation,
qualifying wastewater facilities shall be valued at 33 1/3% of
the fair cash value of the facility. To determine 33 1/3% of
the fair cash value of a qualifying wastewater facility, the
Department shall take into consideration the probable net
value that could be realized by the owner if the facility were
removed and sold at a fair, voluntary sale, giving due account
to the expenses incurred for removal, site restoration, and
transportation. The valuation under this Section applies only
to the qualifying wastewater facility itself and not to the
land on which the facility is located.

(35 ILCS 200/11-190 new)
Sec. 11-190. Exclusion of for-profit wastewater
facilities. This Division does not apply to a wastewater
facility that collects, treats, or disposes of domestic,
commercial, and industrial sewage and waste for profit.

(35 ILCS 200/11-195 new)
Sec. 11-195. Assessment authority. For assessment
purposes, a qualifying wastewater facility shall provide proof
of a valid facility number issued by the Illinois
Environmental Protection Agency and shall be assessed by the
Department.

(35 ILCS 200/11-200 new)
Sec. 11-200. Application procedure; assessment by the
Department. Applications for assessment as a qualifying wastewater facility shall be filed with the Department in the manner and form prescribed by the Department. The application shall contain appropriate documentation that the applicant has been issued a valid facility number by the Illinois Environmental Protection Agency and is entitled to tax treatment under this Division. The effective date of an assessment shall be on the January 1 preceding the date of approval by the Department or preceding the date construction or installation of the facility commences, whichever is later.

(35 ILCS 200/11-205 new)

Sec. 11-205. Procedures for assessment; judicial review. Proceedings for assessment or reassessment of property certified to be a qualifying wastewater facility shall be conducted in accordance with procedural rules adopted by the Department and in conformity with this Code.

Any applicant or holder aggrieved by the issuance, refusal to issue, denial, revocation, modification, or restriction of an assessment as a qualifying wastewater facility may appeal the final administrative decision of the Department of Revenue under the Administrative Review Law.

(35 ILCS 200/11-210 new)

Sec. 11-210. Rulemaking. The Department may adopt rules for the implementation of this Division.
ARTICLE 20. PARK DISTRICTS

Section 20-1. The Property Tax Code is amended by changing Section 18-185 as follows:

(35 ILCS 200/18-185)

Sec. 18-185. Short title; definitions. This Division 5 may be cited as the Property Tax Extension Limitation Law. As used in this Division 5:

"Consumer Price Index" means the Consumer Price Index for All Urban Consumers for all items published by the United States Department of Labor.

"Extension limitation" means (a) the lesser of 5% or the percentage increase in the Consumer Price Index during the 12-month calendar year preceding the levy year or (b) the rate of increase approved by voters under Section 18-205.

"Affected county" means a county of 3,000,000 or more inhabitants or a county contiguous to a county of 3,000,000 or more inhabitants.

"Taxing district" has the same meaning provided in Section 1-150, except as otherwise provided in this Section. For the 1991 through 1994 levy years only, "taxing district" includes only each non-home rule taxing district having the majority of its 1990 equalized assessed value within any county or counties contiguous to a county with 3,000,000 or more
inhabitants. Beginning with the 1995 levy year, "taxing
district" includes only each non-home rule taxing district
subject to this Law before the 1995 levy year and each non-home
rule taxing district not subject to this Law before the 1995
levy year having the majority of its 1994 equalized assessed
value in an affected county or counties. Beginning with the
levy year in which this Law becomes applicable to a taxing
district as provided in Section 18-213, "taxing district" also
includes those taxing districts made subject to this Law as
provided in Section 18-213.

"Aggregate extension" for taxing districts to which this
Law applied before the 1995 levy year means the annual
corporate extension for the taxing district and those special
purpose extensions that are made annually for the taxing
district, excluding special purpose extensions: (a) made for
the taxing district to pay interest or principal on general
obligation bonds that were approved by referendum; (b) made
for any taxing district to pay interest or principal on
general obligation bonds issued before October 1, 1991; (c)
made for any taxing district to pay interest or principal on
bonds issued to refund or continue to refund those bonds
issued before October 1, 1991; (d) made for any taxing
district to pay interest or principal on bonds issued to
refund or continue to refund bonds issued after October 1,
1991 that were approved by referendum; (e) made for any taxing
district to pay interest or principal on revenue bonds issued
before October 1, 1991 for payment of which a property tax levy
or the full faith and credit of the unit of local government is
pledged; however, a tax for the payment of interest or
principal on those bonds shall be made only after the
governing body of the unit of local government finds that all
other sources for payment are insufficient to make those
payments; (f) made for payments under a building commission
lease when the lease payments are for the retirement of bonds
issued by the commission before October 1, 1991, to pay for the
building project; (g) made for payments due under installment
contracts entered into before October 1, 1991; (h) made for
payments of principal and interest on bonds issued under the
Metropolitan Water Reclamation District Act to finance
construction projects initiated before October 1, 1991; (i)
made for payments of principal and interest on limited bonds,
as defined in Section 3 of the Local Government Debt Reform
Act, in an amount not to exceed the debt service extension base
less the amount in items (b), (c), (e), and (h) of this
definition for non-referendum obligations, except obligations
initially issued pursuant to referendum; (j) made for payments
of principal and interest on bonds issued under Section 15 of
the Local Government Debt Reform Act; (k) made by a school
district that participates in the Special Education District
of Lake County, created by special education joint agreement
under Section 10-22.31 of the School Code, for payment of the
school district's share of the amounts required to be
contributed by the Special Education District of Lake County to the Illinois Municipal Retirement Fund under Article 7 of the Illinois Pension Code; the amount of any extension under this item (k) shall be certified by the school district to the county clerk; (l) made to fund expenses of providing joint recreational programs for persons with disabilities under Section 5-8 of the Park District Code or Section 11-95-14 of the Illinois Municipal Code; (m) made for temporary relocation loan repayment purposes pursuant to Sections 2-3.77 and 17-2.2d of the School Code; (n) made for payment of principal and interest on any bonds issued under the authority of Section 17-2.2d of the School Code; (o) made for contributions to a firefighter's pension fund created under Article 4 of the Illinois Pension Code, to the extent of the amount certified under item (5) of Section 4-134 of the Illinois Pension Code; and (p) made for road purposes in the first year after a township assumes the rights, powers, duties, assets, property, liabilities, obligations, and responsibilities of a road district abolished under the provisions of Section 6-133 of the Illinois Highway Code; and (q) made for aquarium or museum purposes by a park district or municipality under the Park District and Municipal Aquarium and Museum Act.

"Aggregate extension" for the taxing districts to which this Law did not apply before the 1995 levy year (except taxing districts subject to this Law in accordance with Section 18-213) means the annual corporate extension for the taxing
district and those special purpose extensions that are made annually for the taxing district, excluding special purpose extensions: (a) made for the taxing district to pay interest or principal on general obligation bonds that were approved by referendum; (b) made for any taxing district to pay interest or principal on general obligation bonds issued before March 1, 1995; (c) made for any taxing district to pay interest or principal on bonds issued to refund or continue to refund those bonds issued before March 1, 1995; (d) made for any taxing district to pay interest or principal on bonds issued to refund or continue to refund bonds issued after March 1, 1995 that were approved by referendum; (e) made for any taxing district to pay interest or principal on revenue bonds issued before March 1, 1995 for payment of which a property tax levy or the full faith and credit of the unit of local government is pledged; however, a tax for the payment of interest or principal on those bonds shall be made only after the governing body of the unit of local government finds that all other sources for payment are insufficient to make those payments; (f) made for payments under a building commission lease when the lease payments are for the retirement of bonds issued by the commission before March 1, 1995 to pay for the building project; (g) made for payments due under installment contracts entered into before March 1, 1995; (h) made for payments of principal and interest on bonds issued under the Metropolitan Water Reclamation District Act to finance
construction projects initiated before October 1, 1991; (h-4) made for stormwater management purposes by the Metropolitan Water Reclamation District of Greater Chicago under Section 12 of the Metropolitan Water Reclamation District Act; (h-8) made for payments of principal and interest on bonds issued under Section 9.6a of the Metropolitan Water Reclamation District Act to make contributions to the pension fund established under Article 13 of the Illinois Pension Code; (i) made for payments of principal and interest on limited bonds, as defined in Section 3 of the Local Government Debt Reform Act, in an amount not to exceed the debt service extension base less the amount in items (b), (c), and (e) of this definition for non-referendum obligations, except obligations initially issued pursuant to referendum and bonds described in subsections (h) and (h-8) of this definition; (j) made for payments of principal and interest on bonds issued under Section 15 of the Local Government Debt Reform Act; (k) made for payments of principal and interest on bonds authorized by Public Act 88-503 and issued under Section 20a of the Chicago Park District Act for aquarium or museum projects and bonds issued under Section 20a of the Chicago Park District Act for the purpose of making contributions to the pension fund established under Article 12 of the Illinois Pension Code; (l) made for payments of principal and interest on bonds authorized by Public Act 87-1191 or 93-601 and (i) issued pursuant to Section 21.2 of the Cook County Forest Preserve.
District Act, (ii) issued under Section 42 of the Cook County Forest Preserve District Act for zoological park projects, or (iii) issued under Section 44.1 of the Cook County Forest Preserve District Act for botanical gardens projects; (m) made pursuant to Section 34-53.5 of the School Code, whether levied annually or not; (n) made to fund expenses of providing joint recreational programs for persons with disabilities under Section 5-8 of the Park District Code or Section 11-95-14 of the Illinois Municipal Code; (o) made by the Chicago Park District for recreational programs for persons with disabilities under subsection (c) of Section 7.06 of the Chicago Park District Act; (p) made for contributions to a firefighter's pension fund created under Article 4 of the Illinois Pension Code, to the extent of the amount certified under item (5) of Section 4-134 of the Illinois Pension Code; (q) made by Ford Heights School District 169 under Section 17-9.02 of the School Code; and (r) made for the purpose of making employer contributions to the Public School Teachers' Pension and Retirement Fund of Chicago under Section 34-53 of the School Code; and (s) made for aquarium or museum purposes by a park district or municipality under the Park District and Municipal Aquarium and Museum Act.

"Aggregate extension" for all taxing districts to which this Law applies in accordance with Section 18-213, except for those taxing districts subject to paragraph (2) of subsection (e) of Section 18-213, means the annual corporate extension
for the taxing district and those special purpose extensions that are made annually for the taxing district, excluding special purpose extensions: (a) made for the taxing district to pay interest or principal on general obligation bonds that were approved by referendum; (b) made for any taxing district to pay interest or principal on general obligation bonds issued before the date on which the referendum making this Law applicable to the taxing district is held; (c) made for any taxing district to pay interest or principal on bonds issued to refund or continue to refund those bonds issued before the date on which the referendum making this Law applicable to the taxing district is held; (d) made for any taxing district to pay interest or principal on bonds issued to refund or continue to refund bonds issued after the date on which the referendum making this Law applicable to the taxing district is held if the bonds were approved by referendum after the date on which the referendum making this Law applicable to the taxing district is held; (e) made for any taxing district to pay interest or principal on revenue bonds issued before the date on which the referendum making this Law applicable to the taxing district is held for payment of which a property tax levy or the full faith and credit of the unit of local government is pledged; however, a tax for the payment of interest or principal on those bonds shall be made only after the governing body of the unit of local government finds that all other sources for payment are insufficient to make those
payments; (f) made for payments under a building commission lease when the lease payments are for the retirement of bonds issued by the commission before the date on which the referendum making this Law applicable to the taxing district is held to pay for the building project; (g) made for payments due under installment contracts entered into before the date on which the referendum making this Law applicable to the taxing district is held; (h) made for payments of principal and interest on limited bonds, as defined in Section 3 of the Local Government Debt Reform Act, in an amount not to exceed the debt service extension base less the amount in items (b), (c), and (e) of this definition for non-referendum obligations, except obligations initially issued pursuant to referendum; (i) made for payments of principal and interest on bonds issued under Section 15 of the Local Government Debt Reform Act; (j) made for a qualified airport authority to pay interest or principal on general obligation bonds issued for the purpose of paying obligations due under, or financing airport facilities required to be acquired, constructed, installed or equipped pursuant to, contracts entered into before March 1, 1996 (but not including any amendments to such a contract taking effect on or after that date); (k) made to fund expenses of providing joint recreational programs for persons with disabilities under Section 5-8 of the Park District Code or Section 11-95-14 of the Illinois Municipal Code; (l) made for contributions to a firefighter's pension
fund created under Article 4 of the Illinois Pension Code, to the extent of the amount certified under item (5) of Section 4-134 of the Illinois Pension Code; and (m) made for the taxing district to pay interest or principal on general obligation bonds issued pursuant to Section 19-3.10 of the School Code; and (n) made for aquarium or museum purposes by a park district or municipality under the Park District and Municipal Aquarium and Museum Act.

"Aggregate extension" for all taxing districts to which this Law applies in accordance with paragraph (2) of subsection (e) of Section 18-213 means the annual corporate extension for the taxing district and those special purpose extensions that are made annually for the taxing district, excluding special purpose extensions: (a) made for the taxing district to pay interest or principal on general obligation bonds that were approved by referendum; (b) made for any taxing district to pay interest or principal on general obligation bonds issued before March 7, 1997 (the effective date of Public Act 89-718); (c) made for any taxing district to pay interest or principal on bonds issued to refund or continue to refund those bonds issued before March 7, 1997 (the effective date of Public Act 89-718); (d) made for any taxing district to pay interest or principal on bonds issued to refund or continue to refund bonds issued after March 7, 1997 (the effective date of Public Act 89-718) if the bonds were approved by referendum after March 7, 1997 (the effective
(e) made for any taxing district to pay interest or principal on revenue bonds issued before March 7, 1997 (the effective date of Public Act 89-718) for payment of which a property tax levy or the full faith and credit of the unit of local government is pledged; however, a tax for the payment of interest or principal on those bonds shall be made only after the governing body of the unit of local government finds that all other sources for payment are insufficient to make those payments; (f) made for payments under a building commission lease when the lease payments are for the retirement of bonds issued by the commission before March 7, 1997 (the effective date of Public Act 89-718) to pay for the building project; (g) made for payments due under installment contracts entered into before March 7, 1997 (the effective date of Public Act 89-718); (h) made for payments of principal and interest on limited bonds, as defined in Section 3 of the Local Government Debt Reform Act, in an amount not to exceed the debt service extension base less the amount in items (b), (c), and (e) of this definition for non-referendum obligations, except obligations initially issued pursuant to referendum; (i) made for payments of principal and interest on bonds issued under Section 15 of the Local Government Debt Reform Act; (j) made for a qualified airport authority to pay interest or principal on general obligation bonds issued for the purpose of paying obligations due under, or financing airport facilities required to be acquired, constructed,
installed or equipped pursuant to, contracts entered into before March 1, 1996 (but not including any amendments to such a contract taking effect on or after that date); (k) made to fund expenses of providing joint recreational programs for persons with disabilities under Section 5-8 of the Park District Code or Section 11-95-14 of the Illinois Municipal Code; and (l) made for contributions to a firefighter's pension fund created under Article 4 of the Illinois Pension Code, to the extent of the amount certified under item (5) of Section 4-134 of the Illinois Pension Code; and (m) made for aquarium or museum purposes by a park district or municipality under the Park District and Municipal Aquarium and Museum Act.

"Debt service extension base" means an amount equal to that portion of the extension for a taxing district for the 1994 levy year, or for those taxing districts subject to this Law in accordance with Section 18-213, except for those subject to paragraph (2) of subsection (e) of Section 18-213, for the levy year in which the referendum making this Law applicable to the taxing district is held, or for those taxing districts subject to this Law in accordance with paragraph (2) of subsection (e) of Section 18-213 for the 1996 levy year, constituting an extension for payment of principal and interest on bonds issued by the taxing district without referendum, but not including excluded non-referendum bonds. For park districts (i) that were first subject to this Law in 1991 or 1995 and (ii) whose extension for the 1994 levy year
for the payment of principal and interest on bonds issued by
the park district without referendum (but not including
excluded non-referendum bonds) was less than 51% of the amount
for the 1991 levy year constituting an extension for payment
of principal and interest on bonds issued by the park district
without referendum (but not including excluded non-referendum
bonds), "debt service extension base" means an amount equal to
that portion of the extension for the 1991 levy year
constituting an extension for payment of principal and
interest on bonds issued by the park district without
referendum (but not including excluded non-referendum bonds).
A debt service extension base established or increased at any
time pursuant to any provision of this Law, except Section
18-212, shall be increased each year commencing with the later
of (i) the 2009 levy year or (ii) the first levy year in which
this Law becomes applicable to the taxing district, by the
lesser of 5% or the percentage increase in the Consumer Price
Index during the 12-month calendar year preceding the levy
year. The debt service extension base may be established or
increased as provided under Section 18-212. "Excluded
non-referendum bonds" means (i) bonds authorized by Public Act
88-503 and issued under Section 20a of the Chicago Park
District Act for aquarium and museum projects; (ii) bonds
issued under Section 15 of the Local Government Debt Reform
Act; or (iii) refunding obligations issued to refund or to
continue to refund obligations initially issued pursuant to
"Special purpose extensions" include, but are not limited to, extensions for levies made on an annual basis for unemployment and workers' compensation, self-insurance, contributions to pension plans, and extensions made pursuant to Section 6-601 of the Illinois Highway Code for a road district's permanent road fund whether levied annually or not. The extension for a special service area is not included in the aggregate extension.

"Aggregate extension base" means the taxing district's last preceding aggregate extension as adjusted under Sections 18-135, 18-215, 18-230, 18-206, and 18-233. Beginning with levy year 2022, for taxing districts that are specified in Section 18-190.7, the taxing district's aggregate extension base shall be calculated as provided in Section 18-190.7. An adjustment under Section 18-135 shall be made for the 2007 levy year and all subsequent levy years whenever one or more counties within which a taxing district is located (i) used estimated valuations or rates when extending taxes in the taxing district for the last preceding levy year that resulted in the over or under extension of taxes, or (ii) increased or decreased the tax extension for the last preceding levy year as required by Section 18-135(c). Whenever an adjustment is required under Section 18-135, the aggregate extension base of the taxing district shall be equal to the amount that the aggregate extension of the taxing district would have been for
the last preceding levy year if either or both (i) actual, rather than estimated, valuations or rates had been used to calculate the extension of taxes for the last levy year, or (ii) the tax extension for the last preceding levy year had not been adjusted as required by subsection (c) of Section 18-135.

Notwithstanding any other provision of law, for levy year 2012, the aggregate extension base for West Northfield School District No. 31 in Cook County shall be $12,654,592.

Notwithstanding any other provision of law, for levy year 2022, the aggregate extension base of a home equity assurance program that levied at least $1,000,000 in property taxes in levy year 2019 or 2020 under the Home Equity Assurance Act shall be the amount that the program's aggregate extension base for levy year 2021 would have been if the program had levied a property tax for levy year 2021.

"Levy year" has the same meaning as "year" under Section 1-155.

"New property" means (i) the assessed value, after final board of review or board of appeals action, of new improvements or additions to existing improvements on any parcel of real property that increase the assessed value of that real property during the levy year multiplied by the equalization factor issued by the Department under Section 17-30, (ii) the assessed value, after final board of review or board of appeals action, of real property not exempt from real estate taxation, which real property was exempt from real
estate taxation for any portion of the immediately preceding levy year, multiplied by the equalization factor issued by the Department under Section 17-30, including the assessed value, upon final stabilization of occupancy after new construction is complete, of any real property located within the boundaries of an otherwise or previously exempt military reservation that is intended for residential use and owned by or leased to a private corporation or other entity, (iii) in counties that classify in accordance with Section 4 of Article IX of the Illinois Constitution, an incentive property's additional assessed value resulting from a scheduled increase in the level of assessment as applied to the first year final board of review market value, and (iv) any increase in assessed value due to oil or gas production from an oil or gas well required to be permitted under the Hydraulic Fracturing Regulatory Act that was not produced in or accounted for during the previous levy year. In addition, the county clerk in a county containing a population of 3,000,000 or more shall include in the 1997 recovered tax increment value for any school district, any recovered tax increment value that was applicable to the 1995 tax year calculations.

"Qualified airport authority" means an airport authority organized under the Airport Authorities Act and located in a county bordering on the State of Wisconsin and having a population in excess of 200,000 and not greater than 500,000.

"Recovered tax increment value" means, except as otherwise
provided in this paragraph, the amount of the current year's
equalized assessed value, in the first year after a
municipality terminates the designation of an area as a
redevelopment project area previously established under the
Tax Increment Allocation Redevelopment Act in the Illinois
Municipal Code, previously established under the Industrial
Jobs Recovery Law in the Illinois Municipal Code, previously
established under the Economic Development Project Area Tax
Increment Act of 1995, or previously established under the
Economic Development Area Tax Increment Allocation Act, of
each taxable lot, block, tract, or parcel of real property in
the redevelopment project area over and above the initial
equalized assessed value of each property in the redevelopment
project area. For the taxes which are extended for the 1997
levy year, the recovered tax increment value for a non-home
rule taxing district that first became subject to this Law for
the 1995 levy year because a majority of its 1994 equalized
assessed value was in an affected county or counties shall be
increased if a municipality terminated the designation of an
area in 1993 as a redevelopment project area previously
established under the Tax Increment Allocation Redevelopment
Act in the Illinois Municipal Code, previously established
under the Industrial Jobs Recovery Law in the Illinois
Municipal Code, or previously established under the Economic
Development Area Tax Increment Allocation Act, by an amount
equal to the 1994 equalized assessed value of each taxable
lot, block, tract, or parcel of real property in the redevelopment project area over and above the initial equalized assessed value of each property in the redevelopment project area. In the first year after a municipality removes a taxable lot, block, tract, or parcel of real property from a redevelopment project area established under the Tax Increment Allocation Redevelopment Act in the Illinois Municipal Code, the Industrial Jobs Recovery Law in the Illinois Municipal Code, or the Economic Development Area Tax Increment Allocation Act, "recovered tax increment value" means the amount of the current year's equalized assessed value of each taxable lot, block, tract, or parcel of real property removed from the redevelopment project area over and above the initial equalized assessed value of that real property before removal from the redevelopment project area.

Except as otherwise provided in this Section, "limiting rate" means a fraction the numerator of which is the last preceding aggregate extension base times an amount equal to one plus the extension limitation defined in this Section and the denominator of which is the current year's equalized assessed value of all real property in the territory under the jurisdiction of the taxing district during the prior levy year. For those taxing districts that reduced their aggregate extension for the last preceding levy year, except for school districts that reduced their extension for educational purposes pursuant to Section 18-206, the highest aggregate
extension in any of the last 3 preceding levy years shall be used for the purpose of computing the limiting rate. The denominator shall not include new property or the recovered tax increment value. If a new rate, a rate decrease, or a limiting rate increase has been approved at an election held after March 21, 2006, then (i) the otherwise applicable limiting rate shall be increased by the amount of the new rate or shall be reduced by the amount of the rate decrease, as the case may be, or (ii) in the case of a limiting rate increase, the limiting rate shall be equal to the rate set forth in the proposition approved by the voters for each of the years specified in the proposition, after which the limiting rate of the taxing district shall be calculated as otherwise provided. In the case of a taxing district that obtained referendum approval for an increased limiting rate on March 20, 2012, the limiting rate for tax year 2012 shall be the rate that generates the approximate total amount of taxes extendable for that tax year, as set forth in the proposition approved by the voters; this rate shall be the final rate applied by the county clerk for the aggregate of all capped funds of the district for tax year 2012.

(Source: P.A. 102-263, eff. 8-6-21; 102-311, eff. 8-6-21; 102-519, eff. 8-20-21; 102-558, eff. 8-20-21; 102-707, eff. 4-22-22; 102-813, eff. 5-13-22; 102-895, eff. 5-23-22; revised 8-29-22.)
Section 20-5. The Park District Code is amended by changing Section 8-3 as follows:

(70 ILCS 1205/8-3) (from Ch. 105, par. 8-3)

Sec. 8-3. All park districts shall retain and be vested with all power and authority contained in the Park District and Municipal Aquarium and Museum Act an act entitled "An Act concerning Aquariums and Museums in Public Parks", approved June 17, 1898, as amended.
(Source: Laws 1951, p. 113.)

Section 20-10. The Park District Aquarium and Museum Act is amended by changing Sections 0.01, 1 and 2 as follows:

(70 ILCS 1290/0.01) (from Ch. 105, par. 325h)

Sec. 0.01. Short title. This Act may be cited as the Park District and Municipal Aquarium and Museum Act.
(Source: P.A. 86-1324.)

(70 ILCS 1290/1) (from Ch. 105, par. 326)

Sec. 1. Erect, operate, and maintain aquariums and museums. The corporate authorities of municipalities and park districts having control or supervision over any public park or parks, including parks located on formerly submerged land, are hereby authorized to purchase, erect, and maintain within any such public park or parks edifices to be
used as aquariums or as museums of art, industry, science, or
natural or other history, including presidential libraries,
centers, and museums, such aquariums and museums consisting of
all facilities for their collections, exhibitions,
programming, and associated initiatives, or to permit the
directors or trustees of any corporation or society organized
for the construction or maintenance and operation of an
aquarium or museum as hereinafore described to erect, enlarge,
ornament, build, rebuild, rehabilitate, improve, maintain, and
operate its aquarium or museum within any public park now or
hereafter under the control or supervision of any municipality
city or park district, and to contract with any such directors
or trustees of any such aquarium or museum relative to the
errection, enlargement, ornamentation, building, rebuilding,
rehabilitation, improvement, maintenance, ownership, and
operation of such aquarium or museum. Notwithstanding the
previous sentence, a municipality city or park district may
enter into a lease for an initial term not to exceed 99 years,
subject to renewal, allowing a corporation or society as
hereinafore described to erect, enlarge, ornament, build,
rebuild, rehabilitate, improve, maintain, and operate its
aquarium or museum, together with grounds immediately adjacent
to such aquarium or museum, and to use, possess, and occupy
grounds surrounding such aquarium or museum as hereinafore
described for the purpose of beautifying and maintaining such
grounds in a manner consistent with the aquarium or museum's
purpose, and on the conditions that (1) the public is allowed access to such grounds in a manner consistent with its access to other public parks, and (2) the municipality city or park district retains a reversionary interest in any improvements made by the corporation or society on the grounds, including the aquarium or museum itself, that matures upon the expiration or lawful termination of the lease. It is hereby reaffirmed and found that the aquariums and museums as described in this Section, and their collections, exhibitions, programming, and associated initiatives, serve valuable public purposes, including, but not limited to, furthering human knowledge and understanding, educating and inspiring the public, and expanding recreational and cultural resources and opportunities. Any municipality city or park district may charge, or permit such an aquarium or museum to charge, an admission fee. Any such aquarium or museum, however, shall be open without charge, when accompanied by a teacher, to the children in actual attendance upon grades kindergarten through twelve in any of the schools in this State at all times. In addition, except as otherwise provided in this Section, any such aquarium or museum must be open to persons who reside in this State without charge for a period equivalent to 52 days, at least 6 of which must be during the period from June through August, each year. Beginning on the effective date of this amendatory Act of the 101st General Assembly through June 30, 2022, any such aquarium or museum must be open to persons who
reside in this State without charge for a period equivalent to
52 days, at least 6 of which must be during the period from
June through August, 2021. Notwithstanding said provisions,
charges may be made at any time for special services and for
admission to special facilities within any aquarium or museum
for the education, entertainment, or convenience of visitors.
The proceeds of such admission fees and charges for special
services and special facilities shall be devoted exclusively
to the purposes for which the tax authorized by Section 2
hereof may be used. If any owner or owners of any lands or lots
abutting or fronting on any such public park, or adjacent
thereto, have any private right, easement, interest or
property in such public park appurtenant to their lands or
lots or otherwise, which would be interfered with by the
erection and maintenance of any aquarium or museum as
hereinbefore provided, or any right to have such public park
remain open or vacant and free from buildings, the corporate
authorities of the municipality or park district having
control of such park, may condemn the same in the manner
prescribed for the exercise of the right of eminent domain
under the Eminent Domain Act. The changes made to this Section
by this amendatory Act of the 99th General Assembly are
declaratory of existing law and shall not be construed as a new
enactment.
(Source: P.A. 101-640, eff. 6-12-20.)
Sec. 2. Maintenance tax - Limitations - Levy and collection. The corporate authorities of a municipality or a board of park commissioners having control of a public park or parks within which there shall be maintained any aquarium or any museum or museums of art, industry, science or natural or other history under the provisions of this Act may is hereby authorized, subject to the provisions of Section 4 of this Act, to levy annually a tax on not to exceed .03 percent in park districts of less than 500,000 population and in districts of over 500,000 population not to exceed .15 percent of the full, fair cash value, as equalized or assessed by the Department of Revenue of taxable property embraced in the said district or municipality, according to the valuation of the same as made for the purpose of State and county taxation by the general assessment last preceding the time when the such tax hereby authorized under this Section shall be levied. The such tax levied under this Section shall to be for the purpose of establishing, acquiring, completing, erecting, enlarging, ornamenting, building, rebuilding, rehabilitating, improving, operating, maintaining and caring for such aquarium and museum or museums and the buildings and grounds thereof and the proceeds of such additional tax shall be kept as a separate fund. The said tax shall be in addition to all other taxes which the such board of park commissioners or the corporate authorities of the municipality are is now or
hereafter may be authorized to levy on the aggregate valuation of all taxable property within the park district or municipality, and the annual levy under this Section shall not exceed either (i) 0.03 percent of the full, fair cash value of taxable property embraced in the district or municipality for municipalities with a population of less than 500,000 and park districts with a population of less than 500,000 or (ii) 0.15 percent of the full, fair cash value of taxable property embraced in the district or municipality for municipalities with a population greater than or equal to 500,000 and park districts with a population greater than or equal to 500,000. The Said tax shall be levied and collected in like manner as the general taxes for such parks and shall not be included within any limitation of rate for general park or municipal purposes as now or hereafter provided by law but shall be excluded therefrom and be in addition thereto and in excess thereof, except . Provided, further, that the foregoing limitations upon tax rates, insofar as they are applicable to municipalities of less than 500,000 population or park districts of less than 500,000 population, may be further increased or decreased according to the referendum provisions of the General Revenue Law of Illinois.

Whenever the corporate authorities of a municipality with a population of less than 500,000 or the board of park commissioners of a park district with a population of less than 500,000 population adopts a resolution that it shall levy
and collect a tax for the purposes specified in this Section in excess of .03 percent but not to exceed .07 percent of the value of taxable property in the district or municipality, the corporate authorities or board shall cause the resolution to be published at least once in a newspaper of general circulation within the district or municipality. If there is no such newspaper, the resolution shall be posted in at least 3 public places within the district or municipality. The publication or posting of the resolution shall include a notice of (1) the specific number of electors required to sign a petition requesting that the question of the adoption of the resolution be submitted to the electors of the district or municipality; (2) the time within which the petition must be filed; and (3) the date of the prospective referendum.

The secretary of the park district or the clerk of the municipality shall provide a petition form to any individual requesting one.

Any taxpayer in such district or municipality may, within 30 days after the first publication or posting of the resolution, file with the secretary of the park district or municipality a petition signed by not less than 10 percent or 1,500, whichever is lesser, of the electors of the district or municipality requesting that the following question be submitted to the electors of the district or municipality:

"Shall the (insert name of municipality or park district).... Park District be authorized to levy an annual
tax in excess of .... but not to exceed .... as authorized in
Section 2 of the Park District and Municipal Aquarium and
Museum Act "An Act concerning aquariums and museums in public
darks" for the purpose of establishing, acquiring, completing,
erecting, enlarging, ornamenting, building, rebuilding,
rehabilitating, improving, operating, maintaining and caring
for such aquariums and museum or museums and the buildings and
grounds thereof?" The secretary of the park district or the
clerk of the municipality shall certify the proposition to the
proper election authorities for submission to the electorate
at a regular scheduled election in accordance with the general
election law. If a majority of the electors voting on the
proposition vote in favor thereof, such increased tax shall
thereafter be authorized; if a majority of the vote is against
such proposition, the previous maximum rate shall remain in
effect until changed by law.

Whenever the corporate authorities of a municipality with
a population of less than 500,000 or the board of park
commissioners of a park district with a population of less
than 500,000 adopts a resolution that it shall levy and
collect a tax for the purposes specified in this Section in
excess of 0.07% but not to exceed 0.15% of the value of taxable
property in the district or municipality, the corporate
authorities or board shall cause the resolution to be
published, at least once, in a newspaper of general
circulation within the district or municipality. If there is
no such newspaper, the resolution shall be posted in at least 3
district or municipality. A tax in
excess of 0.07% may not be levied under this subsection until
the question of levying the tax has been submitted to the
electors of the park district or municipality at a regular
election and approved by a majority of the electors voting on
the question. The park district or municipality District must
certify the question to the proper election authority, which
must submit the question at an election in accordance with the
Election Code. The election authority must submit the question
in substantially the following form:

"Shall the (insert name of municipality or park
district) .... Park District be authorized to levy an
annual tax in excess of .... but not to exceed .... as
authorized in Section 2 of the Park District and Municipal
Aquarium and Museum Act "An Act concerning aquariums and
museums in public parks" for the purpose of establishing,
acquiring, completing, erecting, enlarging, ornamenting,
building, rebuilding, rehabilitating, improving,
operating, maintaining and caring for such aquariums and
museum or museums and the buildings and grounds thereof?".

If a majority of the electors voting on the proposition
vote in favor thereof, such increased tax shall thereafter be
authorized. If a majority of the electors vote against the
proposition, the previous maximum rate shall remain in effect
until changed by law.
Section 20-15. The Chicago Park District Act is amended by changing Section 19 as follows:

(70 ILCS 1505/19) (from Ch. 105, par. 333.19)

Sec. 19. The Chicago Park District Commission is empowered to levy and collect a general tax on the property in the park district for necessary expenses of said district for the construction and maintenance of the parks and other improvements hereby authorized to be made, and for the acquisition and improvement of lands herein authorized to be purchased or acquired by any means provided for in this Act.

The commissioners shall cause the amount to be raised by taxation in each year to be certified to the county clerk on or before March 30 of each year, in the manner provided by law and all taxes so levied and certified shall be collected and enforced in the same manner and by the same officers as for State and county purposes. All such general taxes, when collected, shall be paid over to the proper officer of the commission who is authorized to receive and receipt for the same. All taxes authorized to be levied under this Act shall be levied annually prior to March 28 in the same manner as nearly as practicable as taxes are now levied for city and village purposes under the laws of this State. The aggregate amount of taxes so levied exclusive of levies for Park Employee's
Annuity and Benefit Funds, Park Policemen's Pension Funds, Park Policemen's Annuity and Benefit Funds, levies to pay the principal of and interest on bonded indebtedness and judgments and levies for the maintenance and care of aquariums and museums in public parks shall not exceed a rate of .66 per cent for the year 1980 and each year thereafter of the full, fair cash value, as equalized or assessed by the Department of Revenue, of the taxable property in said district.

For the purpose of establishing and maintaining a reserve fund for the payment of claims, awards, losses, judgments or liabilities which might be imposed on such park district under the Workers' Compensation Act or the Workers' Occupational Diseases Act, such park district may also levy annually upon all taxable property within its territorial limits a tax not to exceed .005% of the full, fair cash value, as equalized or assessed by the Department of Revenue of the taxable property in said district as equalized and determined for State and local taxes; provided, however, the aggregate amount which may be accumulated in such reserve fund shall not exceed .05% of such assessed valuation.

If any of the park authorities superseded by this Act shall have levied and collected taxes under the Park District and Municipal Aquarium and Museum Act pursuant to the provisions of "An Act concerning aquariums and museums in public parks," approved June 17, 1893, as amended, the park commissioners of the Chicago Park District may continue to
levy an annual tax pursuant to the provisions of such Act, but such tax levied by such commissioners shall not exceed a rate of .15 per cent, of the full, fair cash value as equalized or assessed by the Department of Revenue, of taxable property within such Chicago Park District and such tax shall be in addition to all other taxes which such park commissioners may levy. Said tax shall be levied and collected in like manner as the general taxes for such Park District and shall not be included within any limitation of rate for general park purposes as now or hereafter provided by law but shall be excluded therefrom and be in addition thereto and in excess thereof. The proceeds of such tax shall be kept as a separate fund.

In addition, the treasurer of the Chicago Park District shall deposit 7.5340% of its receipts in each fiscal year from the Personal Property Tax Replacement Fund in the State Treasury into such aquarium and museum fund for appropriation and disbursement of assets of such fund as if such receipts were property taxes made available pursuant to Section 2 of "An Act concerning aquariums and museums in public parks", approved June 17, 1893, as amended. This amendatory Act of 1983 is not intended to nor does it make any change in the meaning of any provision of this or any other Act but is intended to be declarative of existing law.

The treasurer of the Chicago Park District shall deposit 0.03968% of its receipts in each fiscal year from the Personal
Property Tax Replacement Fund in the State Treasury into the Park Employee's Annuity and Benefit Fund.
(Source: P.A. 84-635.)

Section 20-20. The Illinois Horse Racing Act of 1975 is amended by changing Section 26 as follows:

(230 ILCS 5/26) (from Ch. 8, par. 37-26)
Sec. 26. Wagering.

(a) Any licensee may conduct and supervise the pari-mutuel system of wagering, as defined in Section 3.12 of this Act, on horse races conducted by an Illinois organization licensee or conducted at a racetrack located in another state or country in accordance with subsection (g) of Section 26 of this Act. Subject to the prior consent of the Board, licensees may supplement any pari-mutuel pool in order to guarantee a minimum distribution. Such pari-mutuel method of wagering shall not, under any circumstances if conducted under the provisions of this Act, be held or construed to be unlawful, other statutes of this State to the contrary notwithstanding. Subject to rules for advance wagering promulgated by the Board, any licensee may accept wagers in advance of the day the race wagered upon occurs.

(b) Except for those gaming activities for which a license is obtained and authorized under the Illinois Lottery Law, the Charitable Games Act, the Raffles and Poker Runs Act, or the
Illinois Gambling Act, no other method of betting, pool making, wagering or gambling shall be used or permitted by the licensee. Each licensee may retain, subject to the payment of all applicable taxes and purses, an amount not to exceed 17% of all money wagered under subsection (a) of this Section, except as may otherwise be permitted under this Act.

(b-5) An individual may place a wager under the pari-mutuel system from any licensed location authorized under this Act provided that wager is electronically recorded in the manner described in Section 3.12 of this Act. Any wager made electronically by an individual while physically on the premises of a licensee shall be deemed to have been made at the premises of that licensee.

(c) (Blank).

(c-5) The sum held by any licensee for payment of outstanding pari-mutuel tickets, if unclaimed prior to December 31 of the next year, shall be retained by the licensee for payment of such tickets until that date. Within 10 days thereafter, the balance of such sum remaining unclaimed, less any uncashed supplements contributed by such licensee for the purpose of guaranteeing minimum distributions of any pari-mutuel pool, shall be evenly distributed to the purse account of the organization licensee and the organization licensee, except that the balance of the sum of all outstanding pari-mutuel tickets generated from simulcast wagering and inter-track wagering by an organization licensee
located in a county with a population in excess of 230,000 and
borders the Mississippi River or any licensee that derives its
license from that organization licensee shall be evenly
distributed to the purse account of the organization licensee
and the organization licensee.

(d) A pari-mutuel ticket shall be honored until December
31 of the next calendar year, and the licensee shall pay the
same and may charge the amount thereof against unpaid money
similarly accumulated on account of pari-mutuel tickets not
presented for payment.

(e) No licensee shall knowingly permit any minor, other
than an employee of such licensee or an owner, trainer,
jockey, driver, or employee thereof, to be admitted during a
racing program unless accompanied by a parent or guardian, or
any minor to be a patron of the pari-mutuel system of wagering
conducted or supervised by it. The admission of any
unaccompanied minor, other than an employee of the licensee or
an owner, trainer, jockey, driver, or employee thereof at a
race track is a Class C misdemeanor.

(f) Notwithstanding the other provisions of this Act, an
organization licensee may contract with an entity in another
state or country to permit any legal wagering entity in
another state or country to accept wagers solely within such
other state or country on races conducted by the organization
licensee in this State. Beginning January 1, 2000, these
wagers shall not be subject to State taxation. Until January
1, 2000, when the out-of-State entity conducts a pari-mutuel pool separate from the organization licensee, a privilege tax equal to 7 1/2% of all monies received by the organization licensee from entities in other states or countries pursuant to such contracts is imposed on the organization licensee, and such privilege tax shall be remitted to the Department of Revenue within 48 hours of receipt of the moneys from the simulcast. When the out-of-State entity conducts a combined pari-mutuel pool with the organization licensee, the tax shall be 10% of all monies received by the organization licensee with 25% of the receipts from this 10% tax to be distributed to the county in which the race was conducted.

An organization licensee may permit one or more of its races to be utilized for pari-mutuel wagering at one or more locations in other states and may transmit audio and visual signals of races the organization licensee conducts to one or more locations outside the State or country and may also permit pari-mutuel pools in other states or countries to be combined with its gross or net wagering pools or with wagering pools established by other states.

(g) A host track may accept interstate simulcast wagers on horse races conducted in other states or countries and shall control the number of signals and types of breeds of racing in its simulcast program, subject to the disapproval of the Board. The Board may prohibit a simulcast program only if it finds that the simulcast program is clearly adverse to the
integrity of racing. The host track simulcast program shall include the signal of live racing of all organization licensees. All non-host licensees and advance deposit wagering licensees shall carry the signal of and accept wagers on live racing of all organization licensees. Advance deposit wagering licensees shall not be permitted to accept out-of-state wagers on any Illinois signal provided pursuant to this Section without the approval and consent of the organization licensee providing the signal. For one year after August 15, 2014 (the effective date of Public Act 98-968), non-host licensees may carry the host track simulcast program and shall accept wagers on all races included as part of the simulcast program of horse races conducted at race tracks located within North America upon which wagering is permitted. For a period of one year after August 15, 2014 (the effective date of Public Act 98-968), on horse races conducted at race tracks located outside of North America, non-host licensees may accept wagers on all races included as part of the simulcast program upon which wagering is permitted. Beginning August 15, 2015 (one year after the effective date of Public Act 98-968), non-host licensees may carry the host track simulcast program and shall accept wagers on all races included as part of the simulcast program upon which wagering is permitted. All organization licensees shall provide their live signal to all advance deposit wagering licensees for a simulcast commission fee not to exceed 6% of the advance deposit wagering licensee's
Illinois handle on the organization licensee's signal without prior approval by the Board. The Board may adopt rules under which it may permit simulcast commission fees in excess of 6%. The Board shall adopt rules limiting the interstate commission fees charged to an advance deposit wagering licensee. The Board shall adopt rules regarding advance deposit wagering on interstate simulcast races that shall reflect, among other things, the General Assembly's desire to maximize revenues to the State, horsemen purses, and organization licensees. However, organization licensees providing live signals pursuant to the requirements of this subsection (g) may petition the Board to withhold their live signals from an advance deposit wagering licensee if the organization licensee discovers and the Board finds reputable or credible information that the advance deposit wagering licensee is under investigation by another state or federal governmental agency, the advance deposit wagering licensee's license has been suspended in another state, or the advance deposit wagering licensee's license is in revocation proceedings in another state. The organization licensee's provision of their live signal to an advance deposit wagering licensee under this subsection (g) pertains to wagers placed from within Illinois. Advance deposit wagering licensees may place advance deposit wagering terminals at wagering facilities as a convenience to customers. The advance deposit wagering licensee shall not charge or collect any fee from purses for the placement of the
advance deposit wagering terminals. The costs and expenses of the host track and non-host licensees associated with interstate simulcast wagering, other than the interstate commission fee, shall be borne by the host track and all non-host licensees incurring these costs. The interstate commission fee shall not exceed 5% of Illinois handle on the interstate simulcast race or races without prior approval of the Board. The Board shall promulgate rules under which it may permit interstate commission fees in excess of 5%. The interstate commission fee and other fees charged by the sending racetrack, including, but not limited to, satellite decoder fees, shall be uniformly applied to the host track and all non-host licensees.

Notwithstanding any other provision of this Act, an organization licensee, with the consent of the horsemen association representing the largest number of owners, trainers, jockeys, or standardbred drivers who race horses at that organization licensee's racing meeting, may maintain a system whereby advance deposit wagering may take place or an organization licensee, with the consent of the horsemen association representing the largest number of owners, trainers, jockeys, or standardbred drivers who race horses at that organization licensee's racing meeting, may contract with another person to carry out a system of advance deposit wagering. Such consent may not be unreasonably withheld. Only with respect to an appeal to the Board that consent for an
organization licensee that maintains its own advance deposit wagering system is being unreasonably withheld, the Board shall issue a final order within 30 days after initiation of the appeal, and the organization licensee's advance deposit wagering system may remain operational during that 30-day period. The actions of any organization licensee who conducts advance deposit wagering or any person who has a contract with an organization licensee to conduct advance deposit wagering who conducts advance deposit wagering on or after January 1, 2013 and prior to June 7, 2013 (the effective date of Public Act 98-18) taken in reliance on the changes made to this subsection (g) by Public Act 98-18 are hereby validated, provided payment of all applicable pari-mutuel taxes are remitted to the Board. All advance deposit wagers placed from within Illinois must be placed through a Board-approved advance deposit wagering licensee; no other entity may accept an advance deposit wager from a person within Illinois. All advance deposit wagering is subject to any rules adopted by the Board. The Board may adopt rules necessary to regulate advance deposit wagering through the use of emergency rulemaking in accordance with Section 5-45 of the Illinois Administrative Procedure Act. The General Assembly finds that the adoption of rules to regulate advance deposit wagering is deemed an emergency and necessary for the public interest, safety, and welfare. An advance deposit wagering licensee may retain all moneys as agreed to by contract with an
organization licensee. Any moneys retained by the organization licensee from advance deposit wagering, not including moneys retained by the advance deposit wagering licensee, shall be paid 50% to the organization licensee's purse account and 50% to the organization licensee. With the exception of any organization licensee that is owned by a publicly traded company that is incorporated in a state other than Illinois and advance deposit wagering licensees under contract with such organization licensees, organization licensees that maintain advance deposit wagering systems and advance deposit wagering licensees that contract with organization licensees shall provide sufficiently detailed monthly accountings to the horsemen association representing the largest number of owners, trainers, jockeys, or standardbred drivers who race horses at that organization licensee's racing meeting so that the horsemen association, as an interested party, can confirm the accuracy of the amounts paid to the purse account at the horsemen association's affiliated organization licensee from advance deposit wagering. If more than one breed races at the same race track facility, then the 50% of the moneys to be paid to an organization licensee's purse account shall be allocated among all organization licensees' purse accounts operating at that race track facility proportionately based on the actual number of host days that the Board grants to that breed at that race track facility in the current calendar year. To the extent any fees from advance deposit wagering conducted in
Illinois for wagers in Illinois or other states have been placed in escrow or otherwise withheld from wagers pending a determination of the legality of advance deposit wagering, no action shall be brought to declare such wagers or the disbursement of any fees previously escrowed illegal.

(1) Between the hours of 6:30 a.m. and 6:30 p.m. an inter-track wagering licensee other than the host track may supplement the host track simulcast program with additional simulcast races or race programs, provided that between January 1 and the third Friday in February of any year, inclusive, if no live thoroughbred racing is occurring in Illinois during this period, only thoroughbred races may be used for supplemental interstate simulcast purposes. The Board shall withhold approval for a supplemental interstate simulcast only if it finds that the simulcast is clearly adverse to the integrity of racing. A supplemental interstate simulcast may be transmitted from an inter-track wagering licensee to its affiliated non-host licensees. The interstate commission fee for a supplemental interstate simulcast shall be paid by the non-host licensee and its affiliated non-host licensees receiving the simulcast.

(2) Between the hours of 6:30 p.m. and 6:30 a.m. an inter-track wagering licensee other than the host track may receive supplemental interstate simulcasts only with the consent of the host track, except when the Board finds
that the simulcast is clearly adverse to the integrity of racing. Consent granted under this paragraph (2) to any inter-track wagering licensee shall be deemed consent to all non-host licensees. The interstate commission fee for the supplemental interstate simulcast shall be paid by all participating non-host licensees.

(3) Each licensee conducting interstate simulcast wagering may retain, subject to the payment of all applicable taxes and the purses, an amount not to exceed 17% of all money wagered. If any licensee conducts the pari-mutuel system wagering on races conducted at racetracks in another state or country, each such race or race program shall be considered a separate racing day for the purpose of determining the daily handle and computing the privilege tax of that daily handle as provided in subsection (a) of Section 27. Until January 1, 2000, from the sums permitted to be retained pursuant to this subsection, each inter-track wagering location licensee shall pay 1% of the pari-mutuel handle wagered on simulcast wagering to the Horse Racing Tax Allocation Fund, subject to the provisions of subparagraph (B) of paragraph (11) of subsection (h) of Section 26 of this Act.

(4) A licensee who receives an interstate simulcast may combine its gross or net pools with pools at the sending racetracks pursuant to rules established by the
Board. All licensees combining their gross pools at a sending racetrack shall adopt the takeout percentages of the sending racetrack. A licensee may also establish a separate pool and takeout structure for wagering purposes on races conducted at race tracks outside of the State of Illinois. The licensee may permit pari-mutuel wagers placed in other states or countries to be combined with its gross or net wagering pools or other wagering pools.

(5) After the payment of the interstate commission fee (except for the interstate commission fee on a supplemental interstate simulcast, which shall be paid by the host track and by each non-host licensee through the host track) and all applicable State and local taxes, except as provided in subsection (g) of Section 27 of this Act, the remainder of moneys retained from simulcast wagering pursuant to this subsection (g), and Section 26.2 shall be divided as follows:

(A) For interstate simulcast wagers made at a host track, 50% to the host track and 50% to purses at the host track.

(B) For wagers placed on interstate simulcast races, supplemental simulcasts as defined in subparagraphs (1) and (2), and separately pooled races conducted outside of the State of Illinois made at a non-host licensee, 25% to the host track, 25% to the non-host licensee, and 50% to the purses at the host track.
(6) Notwithstanding any provision in this Act to the contrary, non-host licensees who derive their licenses from a track located in a county with a population in excess of 230,000 and that borders the Mississippi River may receive supplemental interstate simulcast races at all times subject to Board approval, which shall be withheld only upon a finding that a supplemental interstate simulcast is clearly adverse to the integrity of racing.

(7) Effective January 1, 2017, notwithstanding any provision of this Act to the contrary, after payment of all applicable State and local taxes and interstate commission fees, non-host licensees who derive their licenses from a track located in a county with a population in excess of 230,000 and that borders the Mississippi River shall retain 50% of the retention from interstate simulcast wagers and shall pay 50% to purses at the track from which the non-host licensee derives its license.

(7.1) Notwithstanding any other provision of this Act to the contrary, if no standardbred racing is conducted at a racetrack located in Madison County during any calendar year beginning on or after January 1, 2002, all moneys derived by that racetrack from simulcast wagering and inter-track wagering that (1) are to be used for purses and (2) are generated between the hours of 6:30 p.m. and
6:30 a.m. during that calendar year shall be paid as follows:

(A) If the licensee that conducts horse racing at that racetrack requests from the Board at least as many racing dates as were conducted in calendar year 2000, 80% shall be paid to its thoroughbred purse account; and

(B) Twenty percent shall be deposited into the Illinois Colt Stakes Purse Distribution Fund and shall be paid to purses for standardbred races for Illinois conceived and foaled horses conducted at any county fairgrounds. The moneys deposited into the Fund pursuant to this subparagraph (B) shall be deposited within 2 weeks after the day they were generated, shall be in addition to and not in lieu of any other moneys paid to standardbred purses under this Act, and shall not be commingled with other moneys paid into that Fund. The moneys deposited pursuant to this subparagraph (B) shall be allocated as provided by the Department of Agriculture, with the advice and assistance of the Illinois Standardbred Breeders Fund Advisory Board.

(7.2) Notwithstanding any other provision of this Act to the contrary, if no thoroughbred racing is conducted at a racetrack located in Madison County during any calendar year beginning on or after January 1, 2002, all moneys
derived by that racetrack from simulcast wagering and
inter-track wagering that (1) are to be used for purses
and (2) are generated between the hours of 6:30 a.m. and
6:30 p.m. during that calendar year shall be deposited as
follows:

(A) If the licensee that conducts horse racing at
that racetrack requests from the Board at least as
many racing dates as were conducted in calendar year
2000, 80% shall be deposited into its standardbred
purse account; and

(B) Twenty percent shall be deposited into the
Illinois Colt Stakes Purse Distribution Fund. Moneys
deposited into the Illinois Colt Stakes Purse
Distribution Fund pursuant to this subparagraph (B)
shall be paid to Illinois conceived and foaled
thoroughbred breeders' programs and to thoroughbred
purse for races conducted at any county fairgrounds
for Illinois conceived and foaled horses at the
discretion of the Department of Agriculture, with the
advice and assistance of the Illinois Thoroughbred
Breeders Fund Advisory Board. The moneys deposited
into the Illinois Colt Stakes Purse Distribution Fund
pursuant to this subparagraph (B) shall be deposited
within 2 weeks after the day they were generated,
shall be in addition to and not in lieu of any other
moneys paid to thoroughbred purses under this Act, and
shall not be commingled with other moneys deposited into that Fund.

(8) Notwithstanding any provision in this Act to the contrary, an organization licensee from a track located in a county with a population in excess of 230,000 and that borders the Mississippi River and its affiliated non-host licensees shall not be entitled to share in any retention generated on racing, inter-track wagering, or simulcast wagering at any other Illinois wagering facility.

(8.1) Notwithstanding any provisions in this Act to the contrary, if 2 organization licensees are conducting standardbred race meetings concurrently between the hours of 6:30 p.m. and 6:30 a.m., after payment of all applicable State and local taxes and interstate commission fees, the remainder of the amount retained from simulcast wagering otherwise attributable to the host track and to host track purses shall be split daily between the 2 organization licensees and the purses at the tracks of the 2 organization licensees, respectively, based on each organization licensee's share of the total live handle for that day, provided that this provision shall not apply to any non-host licensee that derives its license from a track located in a county with a population in excess of 230,000 and that borders the Mississippi River.

(9) (Blank).

(10) (Blank).
(12) The Board shall have authority to compel all host tracks to receive the simulcast of any or all races conducted at the Springfield or DuQuoin State fairgrounds and include all such races as part of their simulcast programs.

(13) Notwithstanding any other provision of this Act, in the event that the total Illinois pari-mutuel handle on Illinois horse races at all wagering facilities in any calendar year is less than 75% of the total Illinois pari-mutuel handle on Illinois horse races at all such wagering facilities for calendar year 1994, then each wagering facility that has an annual total Illinois pari-mutuel handle on Illinois horse races that is less than 75% of the total Illinois pari-mutuel handle on Illinois horse races at such wagering facility for calendar year 1994, shall be permitted to receive, from any amount otherwise payable to the purse account at the race track with which the wagering facility is affiliated in the succeeding calendar year, an amount equal to 2% of the differential in total Illinois pari-mutuel handle on Illinois horse races at the wagering facility between that calendar year in question and 1994 provided, however, that a wagering facility shall not be entitled to any such payment until the Board certifies in writing to the wagering facility the amount to which the wagering
facility is entitled and a schedule for payment of the amount to the wagering facility, based on: (i) the racing dates awarded to the race track affiliated with the wagering facility during the succeeding year; (ii) the sums available or anticipated to be available in the purse account of the race track affiliated with the wagering facility for purses during the succeeding year; and (iii) the need to ensure reasonable purse levels during the payment period. The Board's certification shall be provided no later than January 31 of the succeeding year. In the event a wagering facility entitled to a payment under this paragraph (13) is affiliated with a race track that maintains purse accounts for both standardbred and thoroughbred racing, the amount to be paid to the wagering facility shall be divided between each purse account prorata, based on the amount of Illinois handle on Illinois standardbred and thoroughbred racing respectively at the wagering facility during the previous calendar year. Annually, the General Assembly shall appropriate sufficient funds from the General Revenue Fund to the Department of Agriculture for payment into the thoroughbred and standardbred horse racing purse accounts at Illinois pari-mutuel tracks. The amount paid to each purse account shall be the amount certified by the Illinois Racing Board in January to be transferred from each account to each eligible racing facility in
accordance with the provisions of this Section. Beginning
in the calendar year in which an organization licensee
that is eligible to receive payment under this paragraph
(13) begins to receive funds from gaming pursuant to an
organization gaming license issued under the Illinois
Gambling Act, the amount of the payment due to all
wagering facilities licensed under that organization
licensee under this paragraph (13) shall be the amount
certified by the Board in January of that year. An
organization licensee and its related wagering facilities
shall no longer be able to receive payments under this
paragraph (13) beginning in the year subsequent to the
first year in which the organization licensee begins to
receive funds from gaming pursuant to an organization
gaming license issued under the Illinois Gambling Act.

(h) The Board may approve and license the conduct of
inter-track wagering and simulcast wagering by inter-track
wagering licensees and inter-track wagering location licensees
subject to the following terms and conditions:

(1) Any person licensed to conduct a race meeting (i)
at a track where 60 or more days of racing were conducted
during the immediately preceding calendar year or where
over the 5 immediately preceding calendar years an average
of 30 or more days of racing were conducted annually may be
issued an inter-track wagering license; (ii) at a track
located in a county that is bounded by the Mississippi
River, which has a population of less than 150,000
according to the 1990 decennial census, and an average of
at least 60 days of racing per year between 1985 and 1993
may be issued an inter-track wagering license; (iii) at a
track awarded standardbred racing dates; or (iv) at a
track located in Madison County that conducted at least
100 days of live racing during the immediately preceding
calendar year may be issued an inter-track wagering
license, unless a lesser schedule of live racing is the
result of (A) weather, unsafe track conditions, or other
acts of God; (B) an agreement between the organization
licensee and the associations representing the largest
number of owners, trainers, jockeys, or standardbred
drivers who race horses at that organization licensee's
racing meeting; or (C) a finding by the Board of
extraordinary circumstances and that it was in the best
interest of the public and the sport to conduct fewer than
100 days of live racing. Any such person having operating
control of the racing facility may receive inter-track
wagering location licenses. An eligible race track located
in a county that has a population of more than 230,000 and
that is bounded by the Mississippi River may establish up
to 9 inter-track wagering locations, an eligible race
track located in Stickney Township in Cook County may
establish up to 16 inter-track wagering locations, and an
eligible race track located in Palatine Township in Cook
County may establish up to 18 inter-track wagering locations. An eligible racetrack conducting standardbred racing may have up to 16 inter-track wagering locations. An application for said license shall be filed with the Board prior to such dates as may be fixed by the Board. With an application for an inter-track wagering location license there shall be delivered to the Board a certified check or bank draft payable to the order of the Board for an amount equal to $500. The application shall be on forms prescribed and furnished by the Board. The application shall comply with all other rules, regulations and conditions imposed by the Board in connection therewith.

(2) The Board shall examine the applications with respect to their conformity with this Act and the rules and regulations imposed by the Board. If found to be in compliance with the Act and rules and regulations of the Board, the Board may then issue a license to conduct inter-track wagering and simulcast wagering to such applicant. All such applications shall be acted upon by the Board at a meeting to be held on such date as may be fixed by the Board.

(3) In granting licenses to conduct inter-track wagering and simulcast wagering, the Board shall give due consideration to the best interests of the public, of horse racing, and of maximizing revenue to the State.

(4) Prior to the issuance of a license to conduct
inter-track wagering and simulcast wagering, the applicant shall file with the Board a bond payable to the State of Illinois in the sum of $50,000, executed by the applicant and a surety company or companies authorized to do business in this State, and conditioned upon (i) the payment by the licensee of all taxes due under Section 27 or 27.1 and any other monies due and payable under this Act, and (ii) distribution by the licensee, upon presentation of the winning ticket or tickets, of all sums payable to the patrons of pari-mutuel pools.

(5) Each license to conduct inter-track wagering and simulcast wagering shall specify the person to whom it is issued, the dates on which such wagering is permitted, and the track or location where the wagering is to be conducted.

(6) All wagering under such license is subject to this Act and to the rules and regulations from time to time prescribed by the Board, and every such license issued by the Board shall contain a recital to that effect.

(7) An inter-track wagering licensee or inter-track wagering location licensee may accept wagers at the track or location where it is licensed, or as otherwise provided under this Act.

(8) Inter-track wagering or simulcast wagering shall not be conducted at any track less than 4 miles from a track at which a racing meeting is in progress.
(8.1) Inter-track wagering location licensees who derive their licenses from a particular organization licensee shall conduct inter-track wagering and simulcast wagering only at locations that are within 160 miles of that race track where the particular organization licensee is licensed to conduct racing. However, inter-track wagering and simulcast wagering shall not be conducted by those licensees at any location within 5 miles of any race track at which a horse race meeting has been licensed in the current year, unless the person having operating control of such race track has given its written consent to such inter-track wagering location licensees, which consent must be filed with the Board at or prior to the time application is made. In the case of any inter-track wagering location licensee initially licensed after December 31, 2013, inter-track wagering and simulcast wagering shall not be conducted by those inter-track wagering location licensees that are located outside the City of Chicago at any location within 8 miles of any race track at which a horse race meeting has been licensed in the current year, unless the person having operating control of such race track has given its written consent to such inter-track wagering location licensees, which consent must be filed with the Board at or prior to the time application is made.

(8.2) Inter-track wagering or simulcast wagering shall
not be conducted by an inter-track wagering location licensee at any location within 100 feet of an existing church, an existing elementary or secondary public school, or an existing elementary or secondary private school registered with or recognized by the State Board of Education. The distance of 100 feet shall be measured to the nearest part of any building used for worship services, education programs, or conducting inter-track wagering by an inter-track wagering location licensee, and not to property boundaries. However, inter-track wagering or simulcast wagering may be conducted at a site within 100 feet of a church or school if such church or school has been erected or established after the Board issues the original inter-track wagering location license at the site in question. Inter-track wagering location licensees may conduct inter-track wagering and simulcast wagering only in areas that are zoned for commercial or manufacturing purposes or in areas for which a special use has been approved by the local zoning authority. However, no license to conduct inter-track wagering and simulcast wagering shall be granted by the Board with respect to any inter-track wagering location within the jurisdiction of any local zoning authority which has, by ordinance or by resolution, prohibited the establishment of an inter-track wagering location within its jurisdiction. However, inter-track wagering and simulcast wagering may be
conducted at a site if such ordinance or resolution is
enacted after the Board licenses the original inter-track
wagering location licensee for the site in question.

(9) (Blank).

(10) An inter-track wagering licensee or an
inter-track wagering location licensee may retain, subject
to the payment of the privilege taxes and the purses, an
amount not to exceed 17% of all money wagered. Each
program of racing conducted by each inter-track wagering
licensee or inter-track wagering location licensee shall
be considered a separate racing day for the purpose of
determining the daily handle and computing the privilege
tax or pari-mutuel tax on such daily handle as provided in
Section 27.

(10.1) Except as provided in subsection (g) of Section
27 of this Act, inter-track wagering location licensees
shall pay 1% of the pari-mutuel handle at each location to
the municipality in which such location is situated and 1%
of the pari-mutuel handle at each location to the county
in which such location is situated. In the event that an
inter-track wagering location licensee is situated in an
unincorporated area of a county, such licensee shall pay
2% of the pari-mutuel handle from such location to such
county. Inter-track wagering location licensees must pay
the handle percentage required under this paragraph to the
municipality and county no later than the 20th of the
month following the month such handle was generated.

(10.2) Notwithstanding any other provision of this Act, with respect to inter-track wagering at a race track located in a county that has a population of more than 230,000 and that is bounded by the Mississippi River ("the first race track"), or at a facility operated by an inter-track wagering licensee or inter-track wagering location licensee that derives its license from the organization licensee that operates the first race track, on races conducted at the first race track or on races conducted at another Illinois race track and simultaneously televised to the first race track or to a facility operated by an inter-track wagering licensee or inter-track wagering location licensee that derives its license from the organization licensee that operates the first race track, those moneys shall be allocated as follows:

(A) That portion of all moneys wagered on standardbred racing that is required under this Act to be paid to purses shall be paid to purses for standardbred races.

(B) That portion of all moneys wagered on thoroughbred racing that is required under this Act to be paid to purses shall be paid to purses for thoroughbred races.

(11) (A) After payment of the privilege or pari-mutuel
tax, any other applicable taxes, and the costs and expenses in connection with the gathering, transmission, and dissemination of all data necessary to the conduct of inter-track wagering, the remainder of the monies retained under either Section 26 or Section 26.2 of this Act by the inter-track wagering licensee on inter-track wagering shall be allocated with 50% to be split between the 2 participating licensees and 50% to purses, except that an inter-track wagering licensee that derives its license from a track located in a county with a population in excess of 230,000 and that borders the Mississippi River shall not divide any remaining retention with the Illinois organization licensee that provides the race or races, and an inter-track wagering licensee that accepts wagers on races conducted by an organization licensee that conducts a race meet in a county with a population in excess of 230,000 and that borders the Mississippi River shall not divide any remaining retention with that organization licensee.

(B) From the sums permitted to be retained pursuant to this Act each inter-track wagering location licensee shall pay (i) the privilege or pari-mutuel tax to the State; (ii) 4.75% of the pari-mutuel handle on inter-track wagering at such location on races as purses, except that an inter-track wagering location licensee that derives its license from a track located in a county with a population
in excess of 230,000 and that borders the Mississippi River shall retain all purse moneys for its own purse account consistent with distribution set forth in this subsection (h), and inter-track wagering location licensees that accept wagers on races conducted by an organization licensee located in a county with a population in excess of 230,000 and that borders the Mississippi River shall distribute all purse moneys to purses at the operating host track; (iii) until January 1, 2000, except as provided in subsection (g) of Section 27 of this Act, 1% of the pari-mutuel handle wagered on inter-track wagering and simulcast wagering at each inter-track wagering location licensee facility to the Horse Racing Tax Allocation Fund, provided that, to the extent the total amount collected and distributed to the Horse Racing Tax Allocation Fund under this subsection (h) during any calendar year exceeds the amount collected and distributed to the Horse Racing Tax Allocation Fund during calendar year 1994, that excess amount shall be redistributed (I) to all inter-track wagering location licensees, based on each licensee's pro rata share of the total handle from inter-track wagering and simulcast wagering for all inter-track wagering location licensees during the calendar year in which this provision is applicable; then (II) the amounts redistributed to each inter-track wagering location licensee as described in
subpart (I) shall be further redistributed as provided in
subparagraph (B) of paragraph (5) of subsection (g) of
this Section 26 provided first, that the shares of those
amounts, which are to be redistributed to the host track
or to purses at the host track under subparagraph (B) of
paragraph (5) of subsection (g) of this Section 26 shall
be redistributed based on each host track's pro rata share
of the total inter-track wagering and simulcast wagering
handle at all host tracks during the calendar year in
question, and second, that any amounts redistributed as
described in part (I) to an inter-track wagering location
licensee that accepts wagers on races conducted by an
organization licensee that conducts a race meet in a
county with a population in excess of 230,000 and that
borders the Mississippi River shall be further
redistributed, effective January 1, 2017, as provided in
paragraph (7) of subsection (g) of this Section 26, with
the portion of that further redistribution allocated to
purses at that organization licensee to be divided between
standardbred purses and thoroughbred purses based on the
amounts otherwise allocated to purses at that organization
licensee during the calendar year in question; and (iv) 8%
of the pari-mutuel handle on inter-track wagering wagered
at such location to satisfy all costs and expenses of
conducting its wagering. The remainder of the monies
retained by the inter-track wagering location licensee
shall be allocated 40% to the location licensee and 60% to the organization licensee which provides the Illinois races to the location, except that an inter-track wagering location licensee that derives its license from a track located in a county with a population in excess of 230,000 and that borders the Mississippi River shall not divide any remaining retention with the organization licensee that provides the race or races and an inter-track wagering location licensee that accepts wagers on races conducted by an organization licensee that conducts a race meet in a county with a population in excess of 230,000 and that borders the Mississippi River shall not divide any remaining retention with the organization licensee. Notwithstanding the provisions of clauses (ii) and (iv) of this paragraph, in the case of the additional inter-track wagering location licenses authorized under paragraph (1) of this subsection (h) by Public Act 87-110, those licensees shall pay the following amounts as purses: during the first 12 months the licensee is in operation, 5.25% of the pari-mutuel handle wagered at the location on races; during the second 12 months, 5.25%; during the third 12 months, 5.75%; during the fourth 12 months, 6.25%; and during the fifth 12 months and thereafter, 6.75%. The following amounts shall be retained by the licensee to satisfy all costs and expenses of conducting its wagering: during the first 12 months the licensee is
in operation, 8.25% of the pari-mutuel handle wagered at the location; during the second 12 months, 8.25%; during the third 12 months, 7.75%; during the fourth 12 months, 7.25%; and during the fifth 12 months and thereafter, 6.75%. For additional inter-track wagering location licensees authorized under Public Act 89-16, purses for the first 12 months the licensee is in operation shall be 5.75% of the pari-mutuel wagered at the location, purses for the second 12 months the licensee is in operation shall be 6.25%, and purses thereafter shall be 6.75%. For additional inter-track location licensees authorized under Public Act 89-16, the licensee shall be allowed to retain to satisfy all costs and expenses: 7.75% of the pari-mutuel handle wagered at the location during its first 12 months of operation, 7.25% during its second 12 months of operation, and 6.75% thereafter.

(C) There is hereby created the Horse Racing Tax Allocation Fund which shall remain in existence until December 31, 1999. Moneys remaining in the Fund after December 31, 1999 shall be paid into the General Revenue Fund. Until January 1, 2000, all monies paid into the Horse Racing Tax Allocation Fund pursuant to this paragraph (11) by inter-track wagering location licensees located in park districts of 500,000 population or less, or in a municipality that is not included within any park district but is included within a conservation district
and is the county seat of a county that (i) is contiguous
to the state of Indiana and (ii) has a 1990 population of
88,257 according to the United States Bureau of the
Census, and operating on May 1, 1994 shall be allocated by
appropriation as follows:

Two-sevenths to the Department of Agriculture.
Fifty percent of this two-sevenths shall be used to
promote the Illinois horse racing and breeding
industry, and shall be distributed by the Department
of Agriculture upon the advice of a 9-member committee
appointed by the Governor consisting of the following
members: the Director of Agriculture, who shall serve
as chairman; 2 representatives of organization
licensees conducting thoroughbred race meetings in
this State, recommended by those licensees; 2
representatives of organization licensees conducting
standardbred race meetings in this State, recommended
by those licensees; a representative of the Illinois
Thoroughbred Breeders and Owners Foundation,
recommended by that Foundation; a representative of
the Illinois Standardbred Owners and Breeders
Association, recommended by that Association; a
representative of the Horsemen's Benevolent and
Protective Association or any successor organization
thereof established in Illinois comprised of the
largest number of owners and trainers, recommended by
that Association or that successor organization; and a representative of the Illinois Harness Horsemen's Association, recommended by that Association. Committee members shall serve for terms of 2 years, commencing January 1 of each even-numbered year. If a representative of any of the above-named entities has not been recommended by January 1 of any even-numbered year, the Governor shall appoint a committee member to fill that position. Committee members shall receive no compensation for their services as members but shall be reimbursed for all actual and necessary expenses and disbursements incurred in the performance of their official duties. The remaining 50% of this two-sevenths shall be distributed to county fairs for premiums and rehabilitation as set forth in the Agricultural Fair Act;

Four-sevenths to park districts or municipalities that do not have a park district of 500,000 population or less for museum purposes (if an inter-track wagering location licensee is located in such a park district) or to conservation districts for museum purposes (if an inter-track wagering location licensee is located in a municipality that is not included within any park district but is included within a conservation district and is the county seat of a county that (i) is contiguous to the state of Indiana
and (ii) has a 1990 population of 88,257 according to the United States Bureau of the Census, except that if the conservation district does not maintain a museum, the monies shall be allocated equally between the county and the municipality in which the inter-track wagering location licensee is located for general purposes or to a municipal recreation board for park purposes (if an inter-track wagering location licensee is located in a municipality that is not included within any park district and park maintenance is the function of the municipal recreation board and the municipality has a 1990 population of 9,302 according to the United States Bureau of the Census); provided that the monies are distributed to each park district or conservation district or municipality that does not have a park district in an amount equal to four-sevenths of the amount collected by each inter-track wagering location licensee within the park district or conservation district or municipality for the Fund. Monies that were paid into the Horse Racing Tax Allocation Fund before August 9, 1991 (the effective date of Public Act 87-110) by an inter-track wagering location licensee located in a municipality that is not included within any park district but is included within a conservation district as provided in this paragraph shall, as soon as practicable after
August 9, 1991 (the effective date of Public Act 87-110), be allocated and paid to that conservation district as provided in this paragraph. Any park district or municipality not maintaining a museum may deposit the monies in the corporate fund of the park district or municipality where the inter-track wagering location is located, to be used for general purposes; and

One-seventh to the Agricultural Premium Fund to be used for distribution to agricultural home economics extension councils in accordance with "An Act in relation to additional support and finances for the Agricultural and Home Economic Extension Councils in the several counties of this State and making an appropriation therefor", approved July 24, 1967.

Until January 1, 2000, all other monies paid into the Horse Racing Tax Allocation Fund pursuant to this paragraph (11) shall be allocated by appropriation as follows:

Two-sevenths to the Department of Agriculture. Fifty percent of this two-sevenths shall be used to promote the Illinois horse racing and breeding industry, and shall be distributed by the Department of Agriculture upon the advice of a 9-member committee appointed by the Governor consisting of the following members: the Director of Agriculture, who shall serve
as chairman; 2 representatives of organization licensees conducting thoroughbred race meetings in this State, recommended by those licensees; 2 representatives of organization licensees conducting standardbred race meetings in this State, recommended by those licensees; a representative of the Illinois Thoroughbred Breeders and Owners Foundation, recommended by that Foundation; a representative of the Illinois Standardbred Owners and Breeders Association, recommended by that Association; a representative of the Horsemen's Benevolent and Protective Association or any successor organization thereto established in Illinois comprised of the largest number of owners and trainers, recommended by that Association or that successor organization; and a representative of the Illinois Harness Horsemen's Association, recommended by that Association.

Committee members shall serve for terms of 2 years, commencing January 1 of each even-numbered year. If a representative of any of the above-named entities has not been recommended by January 1 of any even-numbered year, the Governor shall appoint a committee member to fill that position. Committee members shall receive no compensation for their services as members but shall be reimbursed for all actual and necessary expenses and disbursements incurred in the performance of their
official duties. The remaining 50% of this two-sevenths shall be distributed to county fairs for premiums and rehabilitation as set forth in the Agricultural Fair Act;

Four-sevenths to museums and aquariums located in park districts of over 500,000 population; provided that the monies are distributed in accordance with the previous year's distribution of the maintenance tax for such museums and aquariums as provided in Section 2 of the Park District and Municipal Aquarium and Museum Act; and

One-seventh to the Agricultural Premium Fund to be used for distribution to agricultural home economics extension councils in accordance with "An Act in relation to additional support and finances for the Agricultural and Home Economic Extension Councils in the several counties of this State and making an appropriation therefor", approved July 24, 1967. This subparagraph (C) shall be inoperative and of no force and effect on and after January 1, 2000.

(D) Except as provided in paragraph (11) of this subsection (h), with respect to purse allocation from inter-track wagering, the monies so retained shall be divided as follows:

(i) If the inter-track wagering licensee, except an inter-track wagering licensee that
derives its license from an organization licensee located in a county with a population in excess of 230,000 and bounded by the Mississippi River, is not conducting its own race meeting during the same dates, then the entire purse allocation shall be to purses at the track where the races wagered on are being conducted.

(ii) If the inter-track wagering licensee, except an inter-track wagering licensee that derives its license from an organization licensee located in a county with a population in excess of 230,000 and bounded by the Mississippi River, is also conducting its own race meeting during the same dates, then the purse allocation shall be as follows: 50% to purses at the track where the races wagered on are being conducted; 50% to purses at the track where the inter-track wagering licensee is accepting such wagers.

(iii) If the inter-track wagering is being conducted by an inter-track wagering location licensee, except an inter-track wagering location licensee that derives its license from an organization licensee located in a county with a population in excess of 230,000 and bounded by the Mississippi River, the entire purse allocation for Illinois races shall be to purses at the track
where the race meeting being wagered on is being held.

(12) The Board shall have all powers necessary and proper to fully supervise and control the conduct of inter-track wagering and simulcast wagering by inter-track wagering licensees and inter-track wagering location licensees, including, but not limited to, the following:

(A) The Board is vested with power to promulgate reasonable rules and regulations for the purpose of administering the conduct of this wagering and to prescribe reasonable rules, regulations and conditions under which such wagering shall be held and conducted. Such rules and regulations are to provide for the prevention of practices detrimental to the public interest and for the best interests of said wagering and to impose penalties for violations thereof.

(B) The Board, and any person or persons to whom it delegates this power, is vested with the power to enter the facilities of any licensee to determine whether there has been compliance with the provisions of this Act and the rules and regulations relating to the conduct of such wagering.

(C) The Board, and any person or persons to whom it delegates this power, may eject or exclude from any licensee's facilities, any person whose conduct or reputation is such that his presence on such premises
may, in the opinion of the Board, call into the question the honesty and integrity of, or interfere with the orderly conduct of such wagering; provided, however, that no person shall be excluded or ejected from such premises solely on the grounds of race, color, creed, national origin, ancestry, or sex.

(D) (Blank).

(E) The Board is vested with the power to appoint delegates to execute any of the powers granted to it under this Section for the purpose of administering this wagering and any rules and regulations promulgated in accordance with this Act.

(F) The Board shall name and appoint a State director of this wagering who shall be a representative of the Board and whose duty it shall be to supervise the conduct of inter-track wagering as may be provided for by the rules and regulations of the Board; such rules and regulation shall specify the method of appointment and the Director's powers, authority and duties.

(G) The Board is vested with the power to impose civil penalties of up to $5,000 against individuals and up to $10,000 against licensees for each violation of any provision of this Act relating to the conduct of this wagering, any rules adopted by the Board, any order of the Board or any other action which in the
Board's discretion, is a detriment or impediment to such wagering.

(13) The Department of Agriculture may enter into agreements with licensees authorizing such licensees to conduct inter-track wagering on races to be held at the licensed race meetings conducted by the Department of Agriculture. Such agreement shall specify the races of the Department of Agriculture's licensed race meeting upon which the licensees will conduct wagering. In the event that a licensee conducts inter-track pari-mutuel wagering on races from the Illinois State Fair or DuQuoin State Fair which are in addition to the licensee's previously approved racing program, those races shall be considered a separate racing day for the purpose of determining the daily handle and computing the privilege or pari-mutuel tax on that daily handle as provided in Sections 27 and 27.1. Such agreements shall be approved by the Board before such wagering may be conducted. In determining whether to grant approval, the Board shall give due consideration to the best interests of the public and of horse racing. The provisions of paragraphs (1), (8), (8.1), and (8.2) of subsection (h) of this Section which are not specified in this paragraph (13) shall not apply to licensed race meetings conducted by the Department of Agriculture at the Illinois State Fair in Sangamon County or the DuQuoin State Fair in Perry County, or to any
wagering conducted on those race meetings.

(14) An inter-track wagering location license authorized by the Board in 2016 that is owned and operated by a race track in Rock Island County shall be transferred to a commonly owned race track in Cook County on August 12, 2016 (the effective date of Public Act 99-757). The licensee shall retain its status in relation to purse distribution under paragraph (11) of this subsection (h) following the transfer to the new entity. The pari-mutuel tax credit under Section 32.1 shall not be applied toward any pari-mutuel tax obligation of the inter-track wagering location licensee of the license that is transferred under this paragraph (14).

(i) Notwithstanding the other provisions of this Act, the conduct of wagering at wagering facilities is authorized on all days, except as limited by subsection (b) of Section 19 of this Act.

(Source: P.A. 101-31, eff. 6-28-19; 101-52, eff. 7-12-19; 101-81, eff. 7-12-19; 101-109, eff. 7-19-19; 102-558, eff. 8-20-21; 102-813, eff. 5-13-22.)

Section 20-25. The Eminent Domain Act is amended by changing Section 15-5-15 as follows:

(735 ILCS 30/15-5-15)

Sec. 15-5-15. Eminent domain powers in ILCS Chapters 70
through 75. The following provisions of law may include express grants of the power to acquire property by condemnation or eminent domain:

(70 ILCS 5/8.02 and 5/9); Airport Authorities Act; airport authorities; for public airport facilities.

(70 ILCS 5/8.05 and 5/9); Airport Authorities Act; airport authorities; for removal of airport hazards.

(70 ILCS 5/8.06 and 5/9); Airport Authorities Act; airport authorities; for reduction of the height of objects or structures.

(70 ILCS 10/4); Interstate Airport Authorities Act; interstate airport authorities; for general purposes.

(70 ILCS 15/3); Kankakee River Valley Area Airport Authority Act; Kankakee River Valley Area Airport Authority; for acquisition of land for airports.

(70 ILCS 200/2-20); Civic Center Code; civic center authorities; for grounds, centers, buildings, and parking.

(70 ILCS 200/5-35); Civic Center Code; Aledo Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/10-15); Civic Center Code; Aurora Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/15-40); Civic Center Code; Benton Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/20-15); Civic Center Code; Bloomington Civic
Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/35-35); Civic Center Code; Brownstown Park District Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/40-35); Civic Center Code; Carbondale Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/55-60); Civic Center Code; Chicago South Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/60-30); Civic Center Code; Collinsville Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/70-35); Civic Center Code; Crystal Lake Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/75-20); Civic Center Code; Decatur Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/80-15); Civic Center Code; DuPage County Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/85-35); Civic Center Code; Elgin Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.
(70 ILCS 200/95-25); Civic Center Code; Herrin Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/110-35); Civic Center Code; Illinois Valley Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/115-35); Civic Center Code; Jasper County Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/120-25); Civic Center Code; Jefferson County Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/125-15); Civic Center Code; Jo Daviess County Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/130-30); Civic Center Code; Katherine Dunham Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/145-35); Civic Center Code; Marengo Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/150-35); Civic Center Code; Mason County Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/155-15); Civic Center Code; Matteson Metropolitan Civic Center Authority; for grounds, centers, buildings, and parking.
(70 ILCS 200/160-35); Civic Center Code; Maywood Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/165-35); Civic Center Code; Melrose Park Metropolitan Exposition Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/170-20); Civic Center Code; certain Metropolitan Exposition, Auditorium and Office Building Authorities; for general purposes.

(70 ILCS 200/180-35); Civic Center Code; Normal Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/185-15); Civic Center Code; Oak Park Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/195-35); Civic Center Code; Ottawa Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/200-15); Civic Center Code; Pekin Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/205-15); Civic Center Code; Peoria Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/210-35); Civic Center Code; Pontiac Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/215-15); Civic Center Code; Illinois Quad City Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/220-30); Civic Center Code; Quincy Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.
(70 ILCS 200/225-35); Civic Center Code; Randolph County Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/230-35); Civic Center Code; River Forest Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/235-40); Civic Center Code; Riverside Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/245-35); Civic Center Code; Salem Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/255-20); Civic Center Code; Springfield Metropolitan Exposition and Auditorium Authority; for grounds, centers, and parking.

(70 ILCS 200/260-35); Civic Center Code; Sterling Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/265-20); Civic Center Code; Vermilion County Metropolitan Exposition, Auditorium and Office Building Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/270-35); Civic Center Code; Waukegan Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/275-35); Civic Center Code; West Frankfort Civic Center Authority; for grounds, centers, buildings, and parking.

(70 ILCS 200/280-20); Civic Center Code; Will County
Metropolitan Exposition and Auditorium Authority; for grounds, centers, and parking.

(70 ILCS 210/5); Metropolitan Pier and Exposition Authority Act; Metropolitan Pier and Exposition Authority; for general purposes, including quick-take power.

(70 ILCS 405/22.04); Soil and Water Conservation Districts Act; soil and water conservation districts; for general purposes.

(70 ILCS 410/10 and 410/12); Conservation District Act; conservation districts; for open space, wildland, scenic roadway, pathway, outdoor recreation, or other conservation benefits.

(70 ILCS 503/25); Chanute-Rantoul National Aviation Center Redevelopment Commission Act; Chanute-Rantoul National Aviation Center Redevelopment Commission; for general purposes.

(70 ILCS 507/15); Fort Sheridan Redevelopment Commission Act; Fort Sheridan Redevelopment Commission; for general purposes or to carry out comprehensive or redevelopment plans.

(70 ILCS 520/8); Southwestern Illinois Development Authority Act; Southwestern Illinois Development Authority; for general purposes, including quick-take power.

(70 ILCS 605/4-17 and 605/5-7); Illinois Drainage Code; drainage districts; for general purposes.

(70 ILCS 615/5 and 615/6); Chicago Drainage District Act;
corporate authorities; for construction and maintenance of works.

(70 ILCS 705/10); Fire Protection District Act; fire protection districts; for general purposes.

(70 ILCS 750/20); Flood Prevention District Act; flood prevention districts; for general purposes.

(70 ILCS 805/6); Downstate Forest Preserve District Act; certain forest preserve districts; for general purposes.

(70 ILCS 805/18.8); Downstate Forest Preserve District Act; certain forest preserve districts; for recreational and cultural facilities.

(70 ILCS 810/8); Cook County Forest Preserve District Act; Forest Preserve District of Cook County; for general purposes.

(70 ILCS 810/38); Cook County Forest Preserve District Act; Forest Preserve District of Cook County; for recreational facilities.

(70 ILCS 910/15 and 910/16); Hospital District Law; hospital districts; for hospitals or hospital facilities.

(70 ILCS 915/3); Illinois Medical District Act; Illinois Medical District Commission; for general purposes.

(70 ILCS 915/4.5); Illinois Medical District Act; Illinois Medical District Commission; quick-take power for the Illinois State Police Forensic Science Laboratory (obsolete).

(70 ILCS 920/5); Tuberculosis Sanitarium District Act;
tuberculosis sanitarium districts; for tuberculosis sanitariums.
(70 ILCS 925/20); Mid-Illinois Medical District Act; Mid-Illinois Medical District; for general purposes.
(70 ILCS 930/20); Mid-America Medical District Act; Mid-America Medical District Commission; for general purposes.
(70 ILCS 935/20); Roseland Community Medical District Act; medical district; for general purposes.
(70 ILCS 1005/7); Mosquito Abatement District Act; mosquito abatement districts; for general purposes.
(70 ILCS 1105/8); Museum District Act; museum districts; for general purposes.
(70 ILCS 1205/7-1); Park District Code; park districts; for streets and other purposes.
(70 ILCS 1205/8-1); Park District Code; park districts; for parks.
(70 ILCS 1205/9-2 and 1205/9-4); Park District Code; park districts; for airports and landing fields.
(70 ILCS 1205/11-2 and 1205/11-3); Park District Code; park districts; for State land abutting public water and certain access rights.
(70 ILCS 1205/11.1-3); Park District Code; park districts; for harbors.
(70 ILCS 1225/2); Park Commissioners Land Condemnation Act; park districts; for street widening.
(70 ILCS 1230/1 and 1230/1-a); Park Commissioners Water Control Act; park districts; for parks, boulevards, driveways, parkways, viaducts, bridges, or tunnels.

(70 ILCS 1250/2); Park Commissioners Street Control (1889) Act; park districts; for boulevards or driveways.

(70 ILCS 1290/1); Park District **and Municipal** Aquarium and Museum Act; municipalities or park districts; for aquariums or museums.

(70 ILCS 1305/2); Park District Airport Zoning Act; park districts; for restriction of the height of structures.

(70 ILCS 1310/5); Park District Elevated Highway Act; park districts; for elevated highways.

(70 ILCS 1505/15); Chicago Park District Act; Chicago Park District; for parks and other purposes.

(70 ILCS 1505/25.1); Chicago Park District Act; Chicago Park District; for parking lots or garages.

(70 ILCS 1505/26.3); Chicago Park District Act; Chicago Park District; for harbors.

(70 ILCS 1570/5); Lincoln Park Commissioners Land Condemnation Act; Lincoln Park Commissioners; for land and interests in land, including riparian rights.

(70 ILCS 1801/30); Alexander-Cairo Port District Act; Alexander-Cairo Port District; for general purposes.

(70 ILCS 1805/8); Havana Regional Port District Act; Havana Regional Port District; for general purposes.

(70 ILCS 1810/7); Illinois International Port District Act;
Illinois International Port District; for general purposes.

(70 ILCS 1815/13); Illinois Valley Regional Port District Act; Illinois Valley Regional Port District; for general purposes.

(70 ILCS 1820/4); Jackson-Union Counties Regional Port District Act; Jackson-Union Counties Regional Port District; for removal of airport hazards or reduction of the height of objects or structures.

(70 ILCS 1820/5); Jackson-Union Counties Regional Port District Act; Jackson-Union Counties Regional Port District; for general purposes.

(70 ILCS 1825/4.9); Joliet Regional Port District Act; Joliet Regional Port District; for removal of airport hazards.

(70 ILCS 1825/4.10); Joliet Regional Port District Act; Joliet Regional Port District; for reduction of the height of objects or structures.

(70 ILCS 1825/4.18); Joliet Regional Port District Act; Joliet Regional Port District; for removal of hazards from ports and terminals.

(70 ILCS 1825/5); Joliet Regional Port District Act; Joliet Regional Port District; for general purposes.

(70 ILCS 1830/7.1); Kaskaskia Regional Port District Act; Kaskaskia Regional Port District; for removal of hazards from ports and terminals.
Kaskaskia Regional Port District; for general purposes.
(70 ILCS 1831/30); Massac-Metropolis Port District Act; Massac-Metropolis Port District; for general purposes.
(70 ILCS 1835/5.10); Mt. Carmel Regional Port District Act; Mt. Carmel Regional Port District; for removal of airport hazards.
(70 ILCS 1835/5.11); Mt. Carmel Regional Port District Act; Mt. Carmel Regional Port District; for reduction of the height of objects or structures.
(70 ILCS 1835/6); Mt. Carmel Regional Port District Act; Mt. Carmel Regional Port District; for general purposes.
(70 ILCS 1837/30); Ottawa Port District Act; Ottawa Port District; for general purposes.
(70 ILCS 1845/4.9); Seneca Regional Port District Act; Seneca Regional Port District; for removal of airport hazards.
(70 ILCS 1845/4.10); Seneca Regional Port District Act; Seneca Regional Port District; for reduction of the height of objects or structures.
(70 ILCS 1845/5); Seneca Regional Port District Act; Seneca Regional Port District; for general purposes.
(70 ILCS 1850/4); Shawneetown Regional Port District Act; Shawneetown Regional Port District; for removal of airport hazards or reduction of the height of objects or structures.
(70 ILCS 1850/5); Shawneetown Regional Port District Act; Shawneetown Regional Port District; for general purposes.
(70 ILCS 1855/4); Southwest Regional Port District Act; Southwest Regional Port District; for removal of airport hazards or reduction of the height of objects or structures.

(70 ILCS 1855/5); Southwest Regional Port District Act; Southwest Regional Port District; for general purposes.

(70 ILCS 1860/4); Tri-City Regional Port District Act; Tri-City Regional Port District; for removal of airport hazards.

(70 ILCS 1860/5); Tri-City Regional Port District Act; Tri-City Regional Port District; for the development of facilities.

(70 ILCS 1863/11); Upper Mississippi River International Port District Act; Upper Mississippi River International Port District; for general purposes.

(70 ILCS 1865/4.9); Waukegan Port District Act; Waukegan Port District; for removal of airport hazards.

(70 ILCS 1865/4.10); Waukegan Port District Act; Waukegan Port District; for restricting the height of objects or structures.

(70 ILCS 1865/5); Waukegan Port District Act; Waukegan Port District; for the development of facilities.

(70 ILCS 1870/8); White County Port District Act; White County Port District; for the development of facilities.

(70 ILCS 1905/16); Railroad Terminal Authority Act; Railroad Terminal Authority (Chicago); for general purposes.
(70 ILCS 1915/25); Grand Avenue Railroad Relocation Authority Act; Grand Avenue Railroad Relocation Authority; for general purposes, including quick-take power (now obsolete).

(70 ILCS 1935/25); Elmwood Park Grade Separation Authority Act; Elmwood Park Grade Separation Authority; for general purposes.

(70 ILCS 2105/9b); River Conservancy Districts Act; river conservancy districts; for general purposes.

(70 ILCS 2105/10a); River Conservancy Districts Act; river conservancy districts; for corporate purposes.

(70 ILCS 2205/15); Sanitary District Act of 1907; sanitary districts; for corporate purposes.

(70 ILCS 2205/18); Sanitary District Act of 1907; sanitary districts; for improvements and works.

(70 ILCS 2205/19); Sanitary District Act of 1907; sanitary districts; for access to property.

(70 ILCS 2305/8); North Shore Water Reclamation District Act; North Shore Water Reclamation District; for corporate purposes.

(70 ILCS 2305/15); North Shore Water Reclamation District Act; North Shore Water Reclamation District; for improvements.

(70 ILCS 2405/7.9); Sanitary District Act of 1917; Sanitary District of Decatur; for carrying out agreements to sell, convey, or disburse treated wastewater to a private entity.
(70 ILCS 2405/8); Sanitary District Act of 1917; sanitary districts; for corporate purposes.

(70 ILCS 2405/15); Sanitary District Act of 1917; sanitary districts; for improvements.

(70 ILCS 2405/16.9 and 2405/16.10); Sanitary District Act of 1917; sanitary districts; for waterworks.

(70 ILCS 2405/17.2); Sanitary District Act of 1917; sanitary districts; for public sewer and water utility treatment works.

(70 ILCS 2405/18); Sanitary District Act of 1917; sanitary districts; for dams or other structures to regulate water flow.

(70 ILCS 2605/8); Metropolitan Water Reclamation District Act; Metropolitan Water Reclamation District; for corporate purposes.

(70 ILCS 2605/16); Metropolitan Water Reclamation District Act; Metropolitan Water Reclamation District; quick-take power for improvements.

(70 ILCS 2605/17); Metropolitan Water Reclamation District Act; Metropolitan Water Reclamation District; for bridges.

(70 ILCS 2605/35); Metropolitan Water Reclamation District Act; Metropolitan Water Reclamation District; for widening and deepening a navigable stream.

(70 ILCS 2805/10); Sanitary District Act of 1936; sanitary districts; for corporate purposes.

(70 ILCS 2805/24); Sanitary District Act of 1936; sanitary
districts; for improvements.

(70 ILCS 2805/26i and 2805/26j); Sanitary District Act of 1936; sanitary districts; for drainage systems.

(70 ILCS 2805/27); Sanitary District Act of 1936; sanitary districts; for dams or other structures to regulate water flow.

(70 ILCS 2805/32k); Sanitary District Act of 1936; sanitary districts; for water supply.

(70 ILCS 2805/32l); Sanitary District Act of 1936; sanitary districts; for waterworks.

(70 ILCS 2905/2-7); Metro-East Sanitary District Act of 1974; Metro-East Sanitary District; for corporate purposes.

(70 ILCS 2905/2-8); Metro-East Sanitary District Act of 1974; Metro-East Sanitary District; for access to property.

(70 ILCS 3010/10); Sanitary District Revenue Bond Act; sanitary districts; for sewerage systems.

(70 ILCS 3205/12); Illinois Sports Facilities Authority Act; Illinois Sports Facilities Authority; quick-take power for its corporate purposes (obsolete).

(70 ILCS 3405/16); Surface Water Protection District Act; surface water protection districts; for corporate purposes.

(70 ILCS 3605/7); Metropolitan Transit Authority Act; Chicago Transit Authority; for transportation systems.

(70 ILCS 3605/8); Metropolitan Transit Authority Act; Chicago Transit Authority; for general purposes.
(70 ILCS 3605/10); Metropolitan Transit Authority Act; Chicago Transit Authority; for general purposes, including railroad property.

(70 ILCS 3610/3 and 3610/5); Local Mass Transit District Act; local mass transit districts; for general purposes.

(70 ILCS 3615/2.13); Regional Transportation Authority Act; Regional Transportation Authority; for general purposes.

(70 ILCS 3705/8 and 3705/12); Public Water District Act; public water districts; for waterworks.

(70 ILCS 3705/23a); Public Water District Act; public water districts; for sewerage properties.

(70 ILCS 3705/23e); Public Water District Act; public water districts; for combined waterworks and sewerage systems.

(70 ILCS 3715/6); Water Authorities Act; water authorities; for facilities to ensure adequate water supply.

(70 ILCS 3715/27); Water Authorities Act; water authorities; for access to property.

(75 ILCS 5/4-7); Illinois Local Library Act; boards of library trustees; for library buildings.

(75 ILCS 16/30-55.80); Public Library District Act of 1991; public library districts; for general purposes.

(75 ILCS 65/1 and 65/3); Libraries in Parks Act; corporate authorities of city or park district, or board of park commissioners; for free public library buildings.

(Source: Incorporates 98-564, eff. 8-27-13; P.A. 98-756, eff. 7-16-14; 99-669, eff. 7-29-16.)
ARTICLE 25. HISTORIC RESIDENCE

Section 25-1. The Property Tax Code is amended by changing Sections 10-40 and 10-50 as follows:

(35 ILCS 200/10-40)

Sec. 10-40. Historic Residence Assessment Freeze Law; definitions. This Section and Sections 10-45 through 10-85 may be cited as the Historic Residence Assessment Freeze Law. As used in this Section and Sections 10-45 through 10-85:

(a) "Director" means the Director of Historic Preservation.

(b) "Approved county or municipal landmark ordinance" means a county or municipal ordinance approved by the Director.

(c) "Historic building" means an owner-occupied single family residence or an owner-occupied multi-family residence and the tract, lot or parcel upon which it is located, or a building or buildings owned and operated as a cooperative, if:

(1) individually listed on the National Register of Historic Places or the Illinois Register of Historic Places;

(2) individually designated pursuant to an approved county or municipal landmark ordinance; or
within a district listed on the National Register of Historic Places or designated pursuant to an approved county or municipal landmark ordinance, if the Director determines that the building is of historic significance to the district in which it is located.

Historic building does not mean an individual unit of a cooperative.

(d) "Assessment officer" means the chief county assessment officer.

(e) "Certificate of rehabilitation" means the certificate issued by the Director upon the renovation, restoration, preservation or rehabilitation of an historic building under this Code.

(f) "Rehabilitation period" means the period of time necessary to renovate, restore, preserve or rehabilitate an historic building as determined by the Director.

(g) "Standards for rehabilitation" means the Secretary of Interior's standards for rehabilitation as promulgated by the U.S. Department of the Interior.

(h) "Fair cash value" means the fair cash value of the historic building, as finally determined for that year by the assessment officer, board of review, Property Tax Appeal Board, or court on the basis of the assessment officer's property record card, representing the value of the property prior to the commencement of rehabilitation
without consideration of any reduction reflecting value during the rehabilitation work. The changes made to this Section by this amendatory Act of the 103rd General Assembly are declarative of existing law and shall not be construed as a new enactment.

(i) "Base year valuation" means the fair cash value of the historic building for the year in which the rehabilitation period begins but prior to the commencement of the rehabilitation and does not include any reduction in value during the rehabilitation work.

(j) "Adjustment in value" means the difference for any year between the then current fair cash value and the base year valuation.

(k) "Eight-year valuation period" means the 8 years from the date of the issuance of the certificate of rehabilitation.

(l) "Adjustment valuation period" means the 4 years following the 8 year valuation period.

(m) "Substantial rehabilitation" means interior or exterior rehabilitation work that preserves the historic building in a manner that significantly improves its condition.

(n) "Approved local government" means a local government that has been certified by the Director as:

(1) enforcing appropriate legislation for the designation of historic buildings;
(2) having established an adequate and qualified historic review commission;

(3) maintaining a system for the survey and inventory of historic properties;

(4) providing for adequate public participation in the local historic preservation program; and

(5) maintaining a system for reviewing applications under this Section in accordance with rules and regulations promulgated by the Director.

(o) "Cooperative" means a building or buildings and the tract, lot, or parcel on which the building or buildings are located, if the building or buildings are devoted to residential uses by the owners and fee title to the land and building or buildings is owned by a corporation or other legal entity in which the shareholders or other co-owners each also have a long-term proprietary lease or other long-term arrangement of exclusive possession for a specific unit of occupancy space located within the same building or buildings.

(p) "Owner", in the case of a cooperative, means the Association.

(q) "Association", in the case of a cooperative, means the entity responsible for the administration of a cooperative, which entity may be incorporated or unincorporated, profit or nonprofit.

(r) "Owner-occupied single family residence" means a
residence in which the title holder of record (i) holds fee simple ownership and (ii) occupies the property as his, her, or their principal residence.

(s) "Owner-occupied multi-family residence" means residential property comprised of not more than 6 living units in which the title holder of record (i) holds fee simple ownership and (ii) occupies one unit as his, her, or their principal residence. The remaining units may be leased.

The changes made to this Section by this amendatory Act of the 91st General Assembly are declarative of existing law and shall not be construed as a new enactment.

(Source: P.A. 90-114, eff. 1-1-98; 91-806, eff. 1-1-01.)

(35 ILCS 200/10-50)
Sec. 10-50. Valuation after 8 year valuation period.

(a) For the 4 years after the expiration of the 8-year valuation period, the valuation for purposes of computing the assessed valuation shall not exceed the following:

For the first year, the base year valuation plus 25% of the adjustment in value.

For the second year, the base year valuation plus 50% of the adjustment in value.

For the third year, the base year valuation plus 75% of the adjustment in value.
For the fourth year, the then current fair cash value.

(b) If the current fair cash value during the adjustment valuation period is less than the base year valuation with the applicable adjustment, the assessment shall be based on the current fair cash value. The changes made to Section 10-50 by this amendatory Act of the 103rd General Assembly are declarative of existing law and shall not be construed as a new enactment.

(Source: P.A. 82-1023; 88-455.)

ARTICLE 30. TOWNSHIP ASSESSORS

Section 30-5. The Property Tax Code is amended by changing Sections 2-5 and 2-10 as follows:

(35 ILCS 200/2-5)

Sec. 2-5. Multi-township assessors.

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

(1) If 2 or more qualified townships townships with less than 1,000 inhabitants are contiguous, one multi-township assessor shall be elected to assess the property in as many of the townships as are contiguous and whose combined population exceeds the maximum population amount is 1,000 or more inhabitants.
(2) If any qualified township of less than 1,000 inhabitants is not contiguous to another qualified township of less than 1,000 inhabitants, one multi-township assessor shall be elected to assess the property of that township and any other township to which it is contiguous.

(b) As used in this Section:

"Maximum population amount" means:

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

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

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

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

(35 ILCS 200/2-10)

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

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

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

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

Before October 1, 2002 and every 10 years thereafter, the supervisor of assessments shall determine whether any suggested or alternative multi-township assessment district meets the conditions of this Section and Section 2-5. If any township board of trustees fails to so notify the supervisor of assessments and the Department as provided in this Section, the township shall be part of the original suggested multi-township assessment district. In any dispute between 2 or more townships as to inclusion or exclusion of a township in any one multi-township assessment district, the county board shall hold a public hearing in the county seat and, as soon as practicable thereafter, make a final determination as to the composition of the district. It shall notify the Department of the final determination before November 15, 2002 and every 10
years thereafter. The Department shall promulgate the multi-township assessment districts, file the same with the Secretary of State as provided in the Illinois Administrative Procedure Act and so notify the township supervisors, boards of trustees and county clerks of the townships and counties subject to this Section and Section 2-5. If the Department's promulgation removes a township from a prior multi-township assessment district, that township shall, within 30 days after the effective date of the removal, receive a distribution of a portion of the assets of the prior multi-township assessment district according to the ratio of the total equalized assessed valuation of all the taxable property in the township to the total equalized assessed valuation of all the taxable property in the prior multi-township assessment district. If a township is removed from one multi-township assessment district and made a part of another multi-township assessment district, the district from which the township is removed shall, within 30 days after the effective date of the removal, cause the township's distribution under this paragraph to be paid directly to the district of which the township is made a part. A township receiving such a distribution (or a multi-township assessment district receiving such a distribution on behalf of a township that is made a part of that district) shall use the proceeds from the distribution only in connection with assessing real estate in the township for tax purposes.
ARTICLE 40. PETROLEUM REFINERY

Section 40-1. The Property Tax Code is amended by changing Sections 9-45 and 11-15 as follows:

(35 ILCS 200/9-45)

Sec. 9-45. Property index number system. The county clerk in counties of 3,000,000 or more inhabitants and, subject to the approval of the county board, the chief county assessment officer or recorder, in counties of less than 3,000,000 inhabitants, may establish a property index number system under which property may be listed for purposes of assessment, collection of taxes or automation of the office of the recorder. The system may be adopted in addition to, or instead of, the method of listing by legal description as provided in Section 9-40. The system shall describe property by township, section, block, and parcel or lot, and may cross-reference the street or post office address, if any, and street code number, if any. The county clerk, county treasurer, chief county assessment officer or recorder may establish and maintain cross indexes of numbers assigned under the system with the complete legal description of the properties to which the numbers relate. Index numbers shall be assigned by the county.
clerk in counties of 3,000,000 or more inhabitants, and, at
the direction of the county board in counties with less than
3,000,000 inhabitants, shall be assigned by the chief county
assessment officer or recorder. Tax maps of the county clerk,
county treasurer or chief county assessment officer shall
carry those numbers. The indexes shall be open to public
inspection and be made available to the public. Any property
index number system established prior to the effective date of
this Code shall remain valid. However, in counties with less
than 3,000,000 inhabitants, the system may be transferred to
another authority upon the approval of the county board.

Any real property used for a power generating or
automotive manufacturing facility located within a county of
less than 1,000,000 inhabitants, as to which litigation with
respect to its assessed valuation is pending or was pending as
of January 1, 1993, may be the subject of a real property tax
assessment settlement agreement among the taxpayer and taxing
districts in which it is situated. In addition, any real
property that is located in a county with fewer than 1,000,000
inhabitants and (i) is used for natural gas extraction and
fractionation or olefin and polymer manufacturing or (ii) is
used for a petroleum refinery and (ii) located within a county
of less than 1,000,000 inhabitants may be the subject of a real
property tax assessment settlement agreement among the
taxpayer and taxing districts in which the property is
situated if litigation is or was pending as to its assessed
valuation as of January 1, 2003 or thereafter. Other appropriate authorities, which may include county and State boards or officials, may also be parties to such agreements. Such agreements may include the assessment of the facility or property for any years in dispute as well as for up to 10 years in the future. Such agreements may provide for the settlement of issues relating to the assessed value of the facility and may provide for related payments, refunds, claims, credits against taxes and liabilities in respect to past and future taxes of taxing districts, including any fund created under Section 20-35 of this Act, all implementing the settlement agreement. Any such agreement may provide that parties thereto agree not to challenge assessments as provided in the agreement. An agreement entered into on or after January 1, 1993 may provide for the classification of property that is the subject of the agreement as real or personal during the term of the agreement and thereafter. It may also provide that taxing districts agree to reimburse the taxpayer for amounts paid by the taxpayer in respect to taxes for the real property which is the subject of the agreement to the extent levied by those respective districts, over and above amounts which would be due if the facility were to be assessed as provided in the agreement. Such reimbursement may be provided in the agreement to be made by credit against taxes of the taxpayer. No credits shall be applied against taxes levied with respect to debt service or lease payments of a taxing district. No referendum
approval or appropriation shall be required for such an
agreement or such credits and any such obligation shall not
constitute indebtedness of the taxing district for purposes of
any statutory limitation. The county collector shall treat
credited amounts as if they had been received by the collector
as taxes paid by the taxpayer and as if remitted to the
district. A county treasurer who is a party to such an
agreement may agree to hold amounts paid in escrow as provided
in the agreement for possible use for paying taxes until
conditions of the agreement are met and then to apply these
amounts as provided in the agreement. No such settlement
agreement shall be effective unless it shall have been
approved by the court in which such litigation is pending. Any
such agreement which has been entered into prior to adoption
of this amendatory Act of 1988 and which is contingent upon
enactment of authorizing legislation shall be binding and
enforceable.

(Source: P.A. 96-609, eff. 8-24-09.)

(35 ILCS 200/11-15)

Sec. 11-15. Method of valuation for pollution control
facilities. To determine 33 1/3% of the fair cash value of any
certified pollution control facility facilities in assessing
these facilities, the Department shall determine take into
consideration the actual or probable net earnings attributable
to the facilities in question, capitalized on the basis of
their productive earning value to their owner; the probable net value which could be realized by its owner if the facility were removed and sold at a fair, voluntary sale, giving due account to the expense of removal and condition of the particular facility in question; and other information as the Department may consider as bearing on the fair cash value of the facilities to their owner, consistent with the principles set forth in this Section. For the purposes of this Code, earnings shall be attributed to a pollution control facility only to the extent that its operation results in the production of a commercially saleable by-product or increases the production or reduces the production costs of the products or services otherwise sold by the owner of such facility. The assessed value of the facility shall be 33/1/3% of the fair cash value of the facility.
(Source: P.A. 83-121; 88-455.)

ARTICLE 45. PTELL

Section 45-5. The Property Tax Code is amended by changing Section 18-185 and by adding Section 18-190.3 as follows:

(35 ILCS 200/18-185)
Sec. 18-185. Short title; definitions. This Division 5 may be cited as the Property Tax Extension Limitation Law. As used in this Division 5:
"Consumer Price Index" means the Consumer Price Index for All Urban Consumers for all items published by the United States Department of Labor.

"Extension limitation" means (a) the lesser of 5% or the percentage increase in the Consumer Price Index during the 12-month calendar year preceding the levy year or (b) the rate of increase approved by voters under Section 18-205.

"Affected county" means a county of 3,000,000 or more inhabitants or a county contiguous to a county of 3,000,000 or more inhabitants.

"Taxing district" has the same meaning provided in Section 1-150, except as otherwise provided in this Section. For the 1991 through 1994 levy years only, "taxing district" includes only each non-home rule taxing district having the majority of its 1990 equalized assessed value within any county or counties contiguous to a county with 3,000,000 or more inhabitants. Beginning with the 1995 levy year, "taxing district" includes only each non-home rule taxing district subject to this Law before the 1995 levy year and each non-home rule taxing district not subject to this Law before the 1995 levy year having the majority of its 1994 equalized assessed value in an affected county or counties. Beginning with the levy year in which this Law becomes applicable to a taxing district as provided in Section 18-213, "taxing district" also includes those taxing districts made subject to this Law as provided in Section 18-213.
"Aggregate extension" for taxing districts to which this Law applied before the 1995 levy year means the annual corporate extension for the taxing district and those special purpose extensions that are made annually for the taxing district, excluding special purpose extensions: (a) made for the taxing district to pay interest or principal on general obligation bonds that were approved by referendum; (b) made for any taxing district to pay interest or principal on general obligation bonds issued before October 1, 1991; (c) made for any taxing district to pay interest or principal on bonds issued to refund or continue to refund those bonds issued before October 1, 1991; (d) made for any taxing district to pay interest or principal on bonds issued to refund or continue to refund bonds issued after October 1, 1991 that were approved by referendum; (e) made for any taxing district to pay interest or principal on revenue bonds issued before October 1, 1991 for payment of which a property tax levy or the full faith and credit of the unit of local government is pledged; however, a tax for the payment of interest or principal on those bonds shall be made only after the governing body of the unit of local government finds that all other sources for payment are insufficient to make those payments; (f) made for payments under a building commission lease when the lease payments are for the retirement of bonds issued by the commission before October 1, 1991, to pay for the building project; (g) made for payments due under installment
contracts entered into before October 1, 1991; (h) made for payments of principal and interest on bonds issued under the Metropolitan Water Reclamation District Act to finance construction projects initiated before October 1, 1991; (i) made for payments of principal and interest on limited bonds, as defined in Section 3 of the Local Government Debt Reform Act, in an amount not to exceed the debt service extension base less the amount in items (b), (c), (e), and (h) of this definition for non-referendum obligations, except obligations initially issued pursuant to referendum; (j) made for payments of principal and interest on bonds issued under Section 15 of the Local Government Debt Reform Act; (k) made by a school district that participates in the Special Education District of Lake County, created by special education joint agreement under Section 10-22.31 of the School Code, for payment of the school district's share of the amounts required to be contributed by the Special Education District of Lake County to the Illinois Municipal Retirement Fund under Article 7 of the Illinois Pension Code; the amount of any extension under this item (k) shall be certified by the school district to the county clerk; (l) made to fund expenses of providing joint recreational programs for persons with disabilities under Section 5-8 of the Park District Code or Section 11-95-14 of the Illinois Municipal Code; (m) made for temporary relocation loan repayment purposes pursuant to Sections 2-3.77 and 17-2.2d of the School Code; (n) made for payment of principal
and interest on any bonds issued under the authority of
Section 17-2.2d of the School Code; (o) made for contributions
to a firefighter's pension fund created under Article 4 of the
Illinois Pension Code, to the extent of the amount certified
under item (5) of Section 4-134 of the Illinois Pension Code;
and (p) made for road purposes in the first year after a
township assumes the rights, powers, duties, assets, property,
liabilities, obligations, and responsibilities of a road
district abolished under the provisions of Section 6-133 of
the Illinois Highway Code.

"Aggregate extension" for the taxing districts to which
this Law did not apply before the 1995 levy year (except taxing
districts subject to this Law in accordance with Section
18-213) means the annual corporate extension for the taxing
district and those special purpose extensions that are made
annually for the taxing district, excluding special purpose
extensions: (a) made for the taxing district to pay interest
or principal on general obligation bonds that were approved by
referendum; (b) made for any taxing district to pay interest
or principal on general obligation bonds issued before March
1, 1995; (c) made for any taxing district to pay interest or
principal on bonds issued to refund or continue to refund
those bonds issued before March 1, 1995; (d) made for any
taxing district to pay interest or principal on bonds issued
to refund or continue to refund bonds issued after March 1,
1995 that were approved by referendum; (e) made for any taxing
district to pay interest or principal on revenue bonds issued before March 1, 1995 for payment of which a property tax levy or the full faith and credit of the unit of local government is pledged; however, a tax for the payment of interest or principal on those bonds shall be made only after the governing body of the unit of local government finds that all other sources for payment are insufficient to make those payments; (f) made for payments under a building commission lease when the lease payments are for the retirement of bonds issued by the commission before March 1, 1995 to pay for the building project; (g) made for payments due under installment contracts entered into before March 1, 1995; (h) made for payments of principal and interest on bonds issued under the Metropolitan Water Reclamation District Act to finance construction projects initiated before October 1, 1991; (h-4) made for stormwater management purposes by the Metropolitan Water Reclamation District of Greater Chicago under Section 12 of the Metropolitan Water Reclamation District Act; (h-8) made for payments of principal and interest on bonds issued under Section 9.6a of the Metropolitan Water Reclamation District Act to make contributions to the pension fund established under Article 13 of the Illinois Pension Code; (i) made for payments of principal and interest on limited bonds, as defined in Section 3 of the Local Government Debt Reform Act, in an amount not to exceed the debt service extension base less the amount in items (b), (c), and (e) of this definition for
non-referendum obligations, except obligations initially issued pursuant to referendum and bonds described in subsections (h) and (h-8) of this definition; (j) made for payments of principal and interest on bonds issued under Section 15 of the Local Government Debt Reform Act; (k) made for payments of principal and interest on bonds authorized by Public Act 88-503 and issued under Section 20a of the Chicago Park District Act for aquarium or museum projects and bonds issued under Section 20a of the Chicago Park District Act for the purpose of making contributions to the pension fund established under Article 12 of the Illinois Pension Code; (l) made for payments of principal and interest on bonds authorized by Public Act 87-1191 or 93-601 and (i) issued pursuant to Section 21.2 of the Cook County Forest Preserve District Act, (ii) issued under Section 42 of the Cook County Forest Preserve District Act for zoological park projects, or (iii) issued under Section 44.1 of the Cook County Forest Preserve District Act for botanical gardens projects; (m) made pursuant to Section 34-53.5 of the School Code, whether levied annually or not; (n) made to fund expenses of providing joint recreational programs for persons with disabilities under Section 5-8 of the Park District Code or Section 11-95-14 of the Illinois Municipal Code; (o) made by the Chicago Park District for recreational programs for persons with disabilities under subsection (c) of Section 7.06 of the Chicago Park District Act; (p) made for contributions to a
firefighter's pension fund created under Article 4 of the Illinois Pension Code, to the extent of the amount certified under item (5) of Section 4-134 of the Illinois Pension Code; (q) made by Ford Heights School District 169 under Section 17-9.02 of the School Code; and (r) made for the purpose of making employer contributions to the Public School Teachers' Pension and Retirement Fund of Chicago under Section 34-53 of the School Code.

"Aggregate extension" for all taxing districts to which this Law applies in accordance with Section 18-213, except for those taxing districts subject to paragraph (2) of subsection (e) of Section 18-213, means the annual corporate extension for the taxing district and those special purpose extensions that are made annually for the taxing district, excluding special purpose extensions: (a) made for the taxing district to pay interest or principal on general obligation bonds that were approved by referendum; (b) made for any taxing district to pay interest or principal on general obligation bonds issued before the date on which the referendum making this Law applicable to the taxing district is held; (c) made for any taxing district to pay interest or principal on bonds issued to refund or continue to refund those bonds issued before the date on which the referendum making this Law applicable to the taxing district is held; (d) made for any taxing district to pay interest or principal on bonds issued to refund or continue to refund bonds issued after the date on which the
referendum making this Law applicable to the taxing district is held if the bonds were approved by referendum after the date on which the referendum making this Law applicable to the taxing district is held; (e) made for any taxing district to pay interest or principal on revenue bonds issued before the date on which the referendum making this Law applicable to the taxing district is held for payment of which a property tax levy or the full faith and credit of the unit of local government is pledged; however, a tax for the payment of interest or principal on those bonds shall be made only after the governing body of the unit of local government finds that all other sources for payment are insufficient to make those payments; (f) made for payments under a building commission lease when the lease payments are for the retirement of bonds issued by the commission before the date on which the referendum making this Law applicable to the taxing district is held to pay for the building project; (g) made for payments due under installment contracts entered into before the date on which the referendum making this Law applicable to the taxing district is held; (h) made for payments of principal and interest on limited bonds, as defined in Section 3 of the Local Government Debt Reform Act, in an amount not to exceed the debt service extension base less the amount in items (b), (c), and (e) of this definition for non-referendum obligations, except obligations initially issued pursuant to referendum; (i) made for payments of principal and interest on
bonds issued under Section 15 of the Local Government Debt Reform Act; (j) made for a qualified airport authority to pay interest or principal on general obligation bonds issued for the purpose of paying obligations due under, or financing airport facilities required to be acquired, constructed, installed or equipped pursuant to, contracts entered into before March 1, 1996 (but not including any amendments to such a contract taking effect on or after that date); (k) made to fund expenses of providing joint recreational programs for persons with disabilities under Section 5-8 of the Park District Code or Section 11-95-14 of the Illinois Municipal Code; (l) made for contributions to a firefighter's pension fund created under Article 4 of the Illinois Pension Code, to the extent of the amount certified under item (5) of Section 4-134 of the Illinois Pension Code; and (m) made for the taxing district to pay interest or principal on general obligation bonds issued pursuant to Section 19-3.10 of the School Code.

"Aggregate extension" for all taxing districts to which this Law applies in accordance with paragraph (2) of subsection (e) of Section 18-213 means the annual corporate extension for the taxing district and those special purpose extensions that are made annually for the taxing district, excluding special purpose extensions: (a) made for the taxing district to pay interest or principal on general obligation bonds that were approved by referendum; (b) made for any taxing district to pay interest or principal on general
obligation bonds issued before March 7, 1997 (the effective
date of Public Act 89-718); (c) made for any taxing district to
pay interest or principal on bonds issued to refund or
continue to refund those bonds issued before March 7, 1997
(the effective date of Public Act 89-718); (d) made for any
taxing district to pay interest or principal on bonds issued
to refund or continue to refund bonds issued after March 7,
1997 (the effective date of Public Act 89-718) if the bonds
were approved by referendum after March 7, 1997 (the effective
date of Public Act 89-718); (e) made for any taxing district to
pay interest or principal on revenue bonds issued before March
7, 1997 (the effective date of Public Act 89-718) for payment
of which a property tax levy or the full faith and credit of
the unit of local government is pledged; however, a tax for the
payment of interest or principal on those bonds shall be made
only after the governing body of the unit of local government
finds that all other sources for payment are insufficient to
make those payments; (f) made for payments under a building
commission lease when the lease payments are for the
retirement of bonds issued by the commission before March 7,
1997 (the effective date of Public Act 89-718) to pay for the
building project; (g) made for payments due under installment
contracts entered into before March 7, 1997 (the effective
date of Public Act 89-718); (h) made for payments of principal
and interest on limited bonds, as defined in Section 3 of the
Local Government Debt Reform Act, in an amount not to exceed
the debt service extension base less the amount in items (b), (c), and (e) of this definition for non-referendum obligations, except obligations initially issued pursuant to referendum; (i) made for payments of principal and interest on bonds issued under Section 15 of the Local Government Debt Reform Act; (j) made for a qualified airport authority to pay interest or principal on general obligation bonds issued for the purpose of paying obligations due under, or financing airport facilities required to be acquired, constructed, installed or equipped pursuant to, contracts entered into before March 1, 1996 (but not including any amendments to such a contract taking effect on or after that date); (k) made to fund expenses of providing joint recreational programs for persons with disabilities under Section 5-8 of the Park District Code or Section 11-95-14 of the Illinois Municipal Code; and (l) made for contributions to a firefighter's pension fund created under Article 4 of the Illinois Pension Code, to the extent of the amount certified under item (5) of Section 4-134 of the Illinois Pension Code.

"Debt service extension base" means an amount equal to that portion of the extension for a taxing district for the 1994 levy year, or for those taxing districts subject to this Law in accordance with Section 18-213, except for those subject to paragraph (2) of subsection (e) of Section 18-213, for the levy year in which the referendum making this Law applicable to the taxing district is held, or for those taxing
districts subject to this Law in accordance with paragraph (2) of subsection (e) of Section 18-213 for the 1996 levy year, constituting an extension for payment of principal and interest on bonds issued by the taxing district without referendum, but not including excluded non-referendum bonds. For park districts (i) that were first subject to this Law in 1991 or 1995 and (ii) whose extension for the 1994 levy year for the payment of principal and interest on bonds issued by the park district without referendum (but not including excluded non-referendum bonds) was less than 51% of the amount for the 1991 levy year constituting an extension for payment of principal and interest on bonds issued by the park district without referendum (but not including excluded non-referendum bonds), "debt service extension base" means an amount equal to that portion of the extension for the 1991 levy year constituting an extension for payment of principal and interest on bonds issued by the park district without referendum (but not including excluded non-referendum bonds).

A debt service extension base established or increased at any time pursuant to any provision of this Law, except Section 18-212, shall be increased each year commencing with the later of (i) the 2009 levy year or (ii) the first levy year in which this Law becomes applicable to the taxing district, by the lesser of 5% or the percentage increase in the Consumer Price Index during the 12-month calendar year preceding the levy year. The debt service extension base may be established or
increased as provided under Section 18-212. "Excluded non-referendum bonds" means (i) bonds authorized by Public Act 88-503 and issued under Section 20a of the Chicago Park District Act for aquarium and museum projects; (ii) bonds issued under Section 15 of the Local Government Debt Reform Act; or (iii) refunding obligations issued to refund or to continue to refund obligations initially issued pursuant to referendum.

"Special purpose extensions" include, but are not limited to, extensions for levies made on an annual basis for unemployment and workers' compensation, self-insurance, contributions to pension plans, and extensions made pursuant to Section 6-601 of the Illinois Highway Code for a road district's permanent road fund whether levied annually or not. The extension for a special service area is not included in the aggregate extension.

"Aggregate extension base" means the taxing district's last preceding aggregate extension as adjusted under Sections 18-135, 18-215, 18-230, 18-206, and 18-233. Beginning with levy year 2022, for taxing districts that are specified in Section 18-190.7, the taxing district's aggregate extension base shall be calculated as provided in Section 18-190.7. An adjustment under Section 18-135 shall be made for the 2007 levy year and all subsequent levy years whenever one or more counties within which a taxing district is located (i) used estimated valuations or rates when extending taxes in the
taxing district for the last preceding levy year that resulted
in the over or under extension of taxes, or (ii) increased or
decreased the tax extension for the last preceding levy year
as required by Section 18-135(c). Whenever an adjustment is
required under Section 18-135, the aggregate extension base of
the taxing district shall be equal to the amount that the
aggregate extension of the taxing district would have been for
the last preceding levy year if either or both (i) actual,
rather than estimated, valuations or rates had been used to
calculate the extension of taxes for the last levy year, or
(ii) the tax extension for the last preceding levy year had not
been adjusted as required by subsection (c) of Section 18-135.

Notwithstanding any other provision of law, for levy year
2012, the aggregate extension base for West Northfield School
District No. 31 in Cook County shall be $12,654,592.

Notwithstanding any other provision of law, for levy year
2022, the aggregate extension base of a home equity assurance
program that levied at least $1,000,000 in property taxes in
levy year 2019 or 2020 under the Home Equity Assurance Act
shall be the amount that the program's aggregate extension
base for levy year 2021 would have been if the program had
levied a property tax for levy year 2021.

"Levy year" has the same meaning as "year" under Section
1-155.

"New property" means (i) the assessed value, after final
board of review or board of appeals action, of new
improvements or additions to existing improvements on any parcel of real property that increase the assessed value of that real property during the levy year multiplied by the equalization factor issued by the Department under Section 17-30, (ii) the assessed value, after final board of review or board of appeals action, of real property not exempt from real estate taxation, which real property was exempt from real estate taxation for any portion of the immediately preceding levy year, multiplied by the equalization factor issued by the Department under Section 17-30, including the assessed value, upon final stabilization of occupancy after new construction is complete, of any real property located within the boundaries of an otherwise or previously exempt military reservation that is intended for residential use and owned by or leased to a private corporation or other entity, (iii) in counties that classify in accordance with Section 4 of Article IX of the Illinois Constitution, an incentive property's additional assessed value resulting from a scheduled increase in the level of assessment as applied to the first year final board of review market value, and (iv) any increase in assessed value due to oil or gas production from an oil or gas well required to be permitted under the Hydraulic Fracturing Regulatory Act that was not produced in or accounted for during the previous levy year. In addition, the county clerk in a county containing a population of 3,000,000 or more shall include in the 1997 recovered tax increment value for any
school district, any recovered tax increment value that was applicable to the 1995 tax year calculations.

"Qualified airport authority" means an airport authority organized under the Airport Authorities Act and located in a county bordering on the State of Wisconsin and having a population in excess of 200,000 and not greater than 500,000.

"Recovered tax increment value" means, except as otherwise provided in this paragraph, the amount of the current year's equalized assessed value, in the first year after a municipality terminates the designation of an area as a redevelopment project area previously established under the Tax Increment Allocation Redevelopment Act in the Illinois Municipal Code, previously established under the Industrial Jobs Recovery Law in the Illinois Municipal Code, previously established under the Economic Development Project Area Tax Increment Act of 1995, or previously established under the Economic Development Area Tax Increment Allocation Act, of each taxable lot, block, tract, or parcel of real property in the redevelopment project area over and above the initial equalized assessed value of each property in the redevelopment project area. For the taxes which are extended for the 1997 levy year, the recovered tax increment value for a non-home rule taxing district that first became subject to this Law for the 1995 levy year because a majority of its 1994 equalized assessed value was in an affected county or counties shall be increased if a municipality terminated the designation of an
area in 1993 as a redevelopment project area previously
established under the Tax Increment Allocation Redevelopment
Act in the Illinois Municipal Code, previously established
under the Industrial Jobs Recovery Law in the Illinois
Municipal Code, or previously established under the Economic
Development Area Tax Increment Allocation Act, by an amount
equal to the 1994 equalized assessed value of each taxable
lot, block, tract, or parcel of real property in the
redevelopment project area over and above the initial
equalized assessed value of each property in the redevelopment
project area. In the first year after a municipality removes a
taxable lot, block, tract, or parcel of real property from a
redevelopment project area established under the Tax Increment
Allocation Redevelopment Act in the Illinois Municipal Code,
the Industrial Jobs Recovery Law in the Illinois Municipal
Code, or the Economic Development Area Tax Increment
Allocation Act, "recovered tax increment value" means the
amount of the current year's equalized assessed value of each
taxable lot, block, tract, or parcel of real property removed
from the redevelopment project area over and above the initial
equalized assessed value of that real property before removal
from the redevelopment project area.

Except as otherwise provided in this Section, "limiting
rate" means a fraction the numerator of which is the last
preceding aggregate extension base times an amount equal to
one plus the extension limitation defined in this Section and
the denominator of which is the current year's equalized assessed value of all real property in the territory under the jurisdiction of the taxing district during the prior levy year. If an increase in the district's aggregate extension has been approved by referendum on or after January 1, 2024, then, for the year for which the increase has been approved, the limiting rate for that district shall be a fraction, the numerator of which is the sum of (i) the last preceding aggregate extension base times an amount equal to one plus the extension limitation defined in this Section and (ii) the amount of the increase approved by referendum under Section 18-190.3 of this Law, and the denominator of which is the current year's equalized assessed value of all real property in the territory under the jurisdiction of the taxing district during the prior levy year. For those taxing districts that reduced their aggregate extension for the last preceding levy year, except for school districts that reduced their extension for educational purposes pursuant to Section 18-206, the highest aggregate extension in any of the last 3 preceding levy years shall be used for the purpose of computing the limiting rate. The denominator shall not include new property or the recovered tax increment value. If a new rate, a rate decrease, or a limiting rate increase has been approved at an election held after March 21, 2006, then (i) the otherwise applicable limiting rate shall be increased by the amount of the new rate or shall be reduced by the amount of the rate
decrease, as the case may be, or (ii) in the case of a limiting rate increase, the limiting rate shall be equal to the rate set forth in the proposition approved by the voters for each of the years specified in the proposition, after which the limiting rate of the taxing district shall be calculated as otherwise provided. In the case of a taxing district that obtained referendum approval for an increased limiting rate on March 20, 2012, the limiting rate for tax year 2012 shall be the rate that generates the approximate total amount of taxes extendable for that tax year, as set forth in the proposition approved by the voters; this rate shall be the final rate applied by the county clerk for the aggregate of all capped funds of the district for tax year 2012.

(Source: P.A. 102-263, eff. 8-6-21; 102-311, eff. 8-6-21; 102-519, eff. 8-20-21; 102-558, eff. 8-20-21; 102-707, eff. 4-22-22; 102-813, eff. 5-13-22; 102-895, eff. 5-23-22; revised 8-29-22.)

(35 ILCS 200/18-190.3 new)

Sec. 18-190.3. Direct referendum; increased aggregate extension. As an alternative to the procedures set forth in Sections 18-190 and 18-205, a taxing district may increase its aggregate extension to an amount that exceeds the amount that would otherwise be permitted under this Law if the taxing district obtains referendum approval as provided in this Section.
The proposition seeking to obtain referendum approval to increase the aggregate extension shall be in substantially the following form:

"Shall the aggregate extension (the total dollar amount levied by the district for each of the tax funds included under the Property Tax Limitation Law) for...(insert legal name, number, if any, and county or counties of taxing district and geographic or other common name by which a school or community college district is known and referred to), Illinois, be increased by (insert the amount of increase sought) for levy year...(insert the levy year for which the increase will take effect)?"

The votes must be recorded as "Yes" or "No".

The ballot for any proposition submitted pursuant to this Section shall have printed thereon, but not as a part of the proposition submitted, only the following supplemental information (which shall be supplied to the election authority by the taxing district) in substantially the following form:

"(1) The amount of taxes extended which were subject to the Property Tax Cap (Property Tax Extension Limitation Law) in levy year (insert most recent levy year) was (insert the most recent levy year's aggregate extension base). If the proposition is not approved, then the taxing district may increase its extension by the lesser of 5% or the percentage increase in the Consumer Price Index during the 12-month calendar year preceding (insert levy year)."
If the proposition is approved, then the taxing district may increase its extension in levy year (insert levy year) by an additional (insert the amount of increase sought).

(2) For the...(insert levy year for which the increase will be applicable) levy year, the approximate amount of the additional tax extendable against property containing a single family residence and having a fair market value at the time of the referendum of $100,000 is estimated to be (insert amount)."

The approximate amount of the additional taxes extendable shown in paragraph (2) shall be calculated by multiplying $100,000 (the fair market value of the property without regard to any property tax exemptions) by (i) the percentage level of assessment prescribed for that property by statute, or by ordinance of the county board in counties that classify property for purposes of taxation in accordance with Section 4 of Article IX of the Illinois Constitution; (ii) the most recent final equalization factor certified to the county clerk by the Department of Revenue at the time the taxing district initiates the submission of the proposition to the electors; and (iii) the increase in the aggregate extension proposed in the question; and dividing the result by the last known equalized assessed value of the taxing district at the time the submission of the question is initiated by the taxing district. Any notice required to be published in connection with the submission of the proposition shall also contain this
supplemental information and shall not contain any other supplemental information regarding the proposition. Any error, miscalculation, or inaccuracy in computing any amount set forth on the ballot and in the notice that is not deliberate shall not invalidate or affect the validity of any proposition approved. Notice of the referendum shall be published and posted as otherwise required by law, and the submission of the proposition shall be initiated as provided by law.

If a majority of all ballots cast on the proposition are in favor of the proposition, then the district may increase its aggregate extension as provided in the referendum.

ARTICLE 50. MUNICIPALITY-BUILD HOUSING

Section 50-5. The Property Tax Code is amended by adding Section 15-174.5 as follows:

(35 ILCS 200/15-174.5 new)

Sec. 15-174.5. Special homestead exemption for certain municipality-built homes.

(a) This Section applies to property located in a county with 3,000,000 or more inhabitants. This Section also applies to property located in a county with fewer than 3,000,000 inhabitants if the county board of that county has so provided by ordinance or resolution.

(b) For tax year 2024 and thereafter, eligible property
qualifies for a homestead exemption under this Section for a 10-year period beginning with the tax year following the year in which the property is first sold by the municipality to a private homeowner. Eligible property is not eligible for a refund of taxes paid for tax years prior to the year in which this amendatory Act of the 103rd General Assembly takes effect. In the case of mixed-use property, the exemption under this Section applies only to the residential portion of the property that is used as a primary residence by the owner.

(c) The exemption under this Section shall be a reduction in the equalized assessed value of the property equal to:

(1) in the first 8 years of eligibility, 50% of the equalized assessed value of the property in the year following the initial sale by the municipality; and

(2) in the ninth and tenth years of eligibility, 33% of the equalized assessed value of the property in the year following the initial sale by the municipality.

(d) A homeowner seeking the exemption under this Section shall file an application with the chief county assessment officer. Once approved by the assessor, the exemption shall renew annually and automatically without another application, unless the exemption is waived by the current homeowner as provided in this subsection. The exemption under this Section is transferable to new owners of the home, provided that (i) the exemption runs from the sale of the property by a municipality to the first private owner, (ii) the new owner

...
notifies the assessor that they have taken possession of the property, and (iii) the property is used by the owner as their principal residence. A property owner who has received a reduction under this Section may waive the exemption at any time prior to the expiration of the 10-year exemption period and begin to receive the benefits of other exemptions at their sole and irrevocable discretion. Owners who decide to waive the exemption shall notify the assessor on a form provided by the assessor. The current property owner shall notify the assessor and waive the exemption if the property ceases to be their primary residence.

(e) Notwithstanding any other provision of law, no property that receives an exemption under this Section may simultaneously receive a reduction or exemption under Section 15-168 (persons with disabilities), Section 15-169 (standard homestead for veterans with disabilities); Section 15-170 (senior citizens), Section 15-172 (low-income senior citizens), or Section 15-175 (general homestead). In the first year following the expiration or waiver of the exemption under this Section, a property owner that is eligible for the Low-Income Senior Citizen Assessment Freeze exemption in that year may establish a base amount under Section 15-172 at the value of their home in their first year of eligibility for that exemption during the time when they were receiving this exemption, provided that they demonstrate retrospectively that they were eligible for that exemption at that point in time
while receiving this exemption.

(f) As used in this Section:

"Eligible property" means property that:

(1) contains a single family residence that was built no earlier than January 1, 2020 by a municipality and was sold to a private homeowner before January 1, 2034;

(2) is zoned for residential or mixed use; and

(3) meets either of both of the following criteria:

(A) the property was exempt from property taxes prior to the construction of the home; or

(B) the municipality conducted environmental remediation on the property pursuant to Title XVII of the Environmental Protection Act.

ARTICLE 55. NURSING HOMES AND SPECIALIZED MENTAL HEALTH FACILITIES

Section 55-5. The Property Tax Code is amended by adding Division 22 to Article 10 as follows:

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

Division 22. Nursing homes and specialized mental health facilities

(35 ILCS 200/10-805 new)
Sec. 10-805. Property assessment equity; nursing homes and
specialized mental health facilities. Beginning with tax year
2023, real property that is located in a county with more than
3,000,000 inhabitants and that is used to provide services
requiring a license under the Nursing Home Care Act or under
the Specialized Mental Health Facilities Act shall not be
assessed at a higher level of assessment than residential
property in the county in which the nursing home or mental
health services facility is located.

ARTICLE 99. EFFECTIVE DATE

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