

1 AN ACT concerning disabled persons.

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

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

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

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

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

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

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

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

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

1 (35 ILCS 200/15-10)

2 Sec. 15-10. Exempt property; procedures for
3 certification. All property granted an exemption by the
4 Department pursuant to the requirements of Section 15-5 and
5 described in the Sections following Section 15-30 and
6 preceding Section 16-5, to the extent therein limited, is
7 exempt from taxation. In order to maintain that exempt
8 status, the titleholder or the owner of the beneficial
9 interest of any property that is exempt must file with the
10 chief county assessment officer, on or before January 31 of
11 each year (May 31 in the case of property exempted by Section
12 15-167 or 15-170), an affidavit stating whether there has
13 been any change in the ownership or use of the property or
14 the status of the owner-resident, or that a disabled veteran
15 who qualifies under Section 15-165 owned and used the
16 property as of January 1 of that year. The nature of any
17 change shall be stated in the affidavit. Failure to file an
18 affidavit shall, in the discretion of the assessment officer,
19 constitute cause to terminate the exemption of that property,
20 notwithstanding any other provision of this Code. Owners of 5
21 or more such exempt parcels within a county may file a single
22 annual affidavit in lieu of an affidavit for each parcel.
23 The assessment officer, upon request, shall furnish an
24 affidavit form to the owners, in which the owner may state
25 whether there has been any change in the ownership or use of
26 the property or status of the owner or resident as of January
27 1 of that year. The owner of 5 or more exempt parcels shall
28 list all the properties giving the same information for each
29 parcel as required of owners who file individual affidavits.

30 However, titleholders or owners of the beneficial
31 interest in any property exempted under any of the following
32 provisions are not required to submit an annual filing under
33 this Section:

34 (1) Section 15-45 (burial grounds) in counties of

1 less than 3,000,000 inhabitants and owned by a
2 not-for-profit organization.

3 (2) Section 15-40.

4 (3) Section 15-50 (United States property).

5 If there is a change in use or ownership, however, notice
6 must be filed pursuant to Section 15-20.

7 An application for homestead exemptions shall be filed as
8 provided in Section 15-167 (disabled persons homestead
9 exemption), Section 15-170 (senior citizens homestead
10 exemption), Section 15-172 (senior citizens assessment freeze
11 homestead exemption), and Section 15-175 (general homestead
12 exemption), respectively.

13 (Source: P.A. 92-333, eff. 8-10-01; 92-729, eff. 7-25-02.)

14 (35 ILCS 200/15-167 new)

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

16 (a) Beginning with the assessment for the 2003 tax year,
17 an annual homestead exemption is granted to disabled persons
18 in the amount of \$5,000, except as provided in subsection
19 (c), to be deducted from the property's value as equalized or
20 assessed by the Department of Revenue. The disabled person
21 shall receive the homestead exemption upon meeting the
22 following requirements:

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

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

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

30 (4) The disabled person must be an owner of record
31 of the property or have a legal or equitable interest in
32 the property as evidenced by a written instrument. In
33 the case of a leasehold interest in property, the lease

1 must be for a single family residence.

2 A person who is disabled during the current assessment
3 year is eligible to apply for this homestead exemption during
4 that assessment year. Application must be made during the
5 application period in effect for the county of residence. If
6 a homestead exemption has been granted under this Section and
7 the person awarded the exemption subsequently becomes a
8 resident of a facility licensed under the Nursing Home Care
9 Act, then the exemption shall continue (i) so long as the
10 residence continues to be occupied by the qualifying person's
11 spouse or (ii) if the residence remains unoccupied but is
12 still owned by the person qualified for the homestead
13 exemption.

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

1 and the status as a disabled person shall be determined using
2 the standards of the Social Security Administration. The
3 applicant shall pay the costs of any required examination.

4 (c) For land improved with (i) an apartment building
5 owned and operated as a cooperative or (ii) a life care
6 facility as defined under Section 2 of the Life Care
7 Facilities Act that is considered to be a cooperative, the
8 maximum reduction from the value of the property, as
9 equalized or assessed by the Department, shall be multiplied
10 by the number of apartments or units occupied by a disabled
11 person. The disabled person shall receive the homestead
12 exemption upon meeting the following requirements:

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

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

18 (3) The disabled person must be liable by contract
19 with the owner or owners of record for paying the
20 apportioned property taxes on the property of the
21 cooperative or life care facility. In the case of a life
22 care facility, the disabled person must be liable for
23 paying the apportioned property taxes under a life care
24 contract as defined in Section 2 of the Life Care
25 Facilities Act.

26 (4) The disabled person must be an owner of record
27 of a legal or equitable interest in the cooperative
28 apartment building. A leasehold interest does not meet
29 this requirement.

30 If a homestead exemption is granted under this subsection,
31 the cooperative association or management firm shall credit
32 the savings resulting from the exemption to the apportioned
33 tax liability of the qualifying disabled person. The chief
34 county assessment officer may request reasonable proof that

1 the association or firm has properly credited the exemption.
2 A person who willfully refuses to credit an exemption to the
3 qualified disabled person is guilty of a Class B misdemeanor.

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

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

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

28 (35 ILCS 200/20-178)

29 Sec. 20-178. Certificate of error; refund; interest.
30 When the county collector makes any refunds due on
31 certificates of error issued under Sections 14-15 through
32 14-25 that have been either certified or adjudicated, the
33 county collector shall pay the taxpayer interest on the

1 amount of the refund at the rate of 0.5% per month.

2 No interest shall be due under this Section for any time
3 prior to 60 days after the effective date of this amendatory
4 Act of the 91st General Assembly. For certificates of error
5 issued prior to the effective date of this amendatory Act of
6 the 91st General Assembly, the county collector shall pay the
7 taxpayer interest from 60 days after the effective date of
8 this amendatory Act of the 91st General Assembly until the
9 date the refund is paid. For certificates of error issued on
10 or after the effective date of this amendatory Act of the
11 91st General Assembly, interest shall be paid from 60 days
12 after the certificate of error is issued by the chief county
13 assessment officer to the date the refund is made. To cover
14 the cost of interest, the county collector shall
15 proportionately reduce the distribution of taxes collected
16 for each taxing district in which the property is situated.

17 This Section shall not apply to any certificate of error
18 granting a homestead exemption under Section 15-167, 15-170,
19 15-172, or 15-175.

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

21 (35 ILCS 200/21-135)

22 Sec. 21-135. Mailed notice of application for judgment
23 and sale. Not less than 15 days before the date of
24 application for judgment and sale of delinquent properties,
25 the county collector shall mail, by registered or certified
26 mail, a notice of the forthcoming application for judgment
27 and sale to the person shown by the current collector's
28 warrant book to be the party in whose name the taxes were
29 last assessed and, if applicable, to the party specified
30 under Section 15-167 or 15-170. The notice shall include the
31 intended dates of application for judgment and sale and
32 commencement of the sale, and a description of the
33 properties. The county collector must present proof of the

1 mailing to the court along with the application for
2 judgement.

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

9 In counties with 3,000,000 or more inhabitants, notice
10 shall not be mailed to any person when, under Section 14-15,
11 a certificate of error has been executed by the county
12 assessor or by both the county assessor and board of appeals
13 (until the first Monday in December 1998 and the board of
14 review beginning the first Monday in December 1998 and
15 thereafter), except as provided by court order under Section
16 21-120.

17 The collector shall collect \$10 from the proceeds of each
18 sale to cover the costs of registered or certified mailing
19 and the costs of advertisement and publication. If a taxpayer
20 pays the taxes on the property after the notice of the
21 forthcoming application for judgment and sale is mailed but
22 before the sale is made, then the collector shall collect \$10
23 from the taxpayer to cover the costs of registered or
24 certified mailing and the costs of advertisement and
25 publication.

26 (Source: P.A. 89-126, eff. 7-11-95; 89-671, eff. 8-14-96;
27 90-334, eff. 8-8-97.)

28 Section 15. The County Economic Development Project Area
29 Property Tax Allocation Act is amended by changing Section 6
30 as follows:

31 (55 ILCS 85/6) (from Ch. 34, par. 7006)

32 Sec. 6. Filing with county clerk; certification of

1 initial equalized assessed value.

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

25 (b) After the county clerk has certified the "total
26 initial equalized assessed value" of the taxable real
27 property in the economic development project area, then in
28 respect to every taxing district containing an economic
29 development project area, the county clerk or any other
30 official required by law to ascertain the amount of the
31 equalized assessed value of all taxable property within that
32 taxing district for the purpose of computing the rate percent
33 of tax to be extended upon taxable property within the taxing
34 district, shall in every year that property tax allocation

1 financing is in effect ascertain the amount of value of
2 taxable property in an economic development project area by
3 including in that amount the lower of the current equalized
4 assessed value or the certified "total initial equalized
5 assessed value" of all taxable real property in such area.
6 The rate percent of tax determined shall be extended to the
7 current equalized assessed value of all property in the
8 economic development project area in the same manner as the
9 rate percent of tax is extended to all other taxable property
10 in the taxing district. The method of allocating taxes
11 established under this Section shall terminate when the
12 county adopts an ordinance dissolving the special tax
13 allocation fund for the economic development project area.
14 This Act shall not be construed as relieving property owners
15 within an economic development project area from paying a
16 uniform rate of taxes upon the current equalized assessed
17 value of their taxable property as provided in the Property
18 Tax Code.

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

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

23 (55 ILCS 90/45) (from Ch. 34, par. 8045)

24 Sec. 45. Filing with county clerk; certification of
25 initial equalized assessed value.

26 (a) A county that has by ordinance approved an economic
27 development plan, established an economic development project
28 area, and adopted tax increment allocation financing for that
29 area shall file certified copies of the ordinance or
30 ordinances with the county clerk. Upon receiving the
31 ordinance or ordinances, the county clerk shall immediately
32 determine (i) the most recently ascertained equalized

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

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

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

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

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

15 (65 ILCS 5/11-74.4-8) (from Ch. 24, par. 11-74.4-8)

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

1 redevelopment project costs and all municipal obligations
2 financing redevelopment project costs incurred under this
3 Division have been paid shall be divided as follows:

4 (a) That portion of taxes levied upon each taxable lot,
5 block, tract or parcel of real property which is attributable
6 to the lower of the current equalized assessed value or the
7 initial equalized assessed value of each such taxable lot,
8 block, tract or parcel of real property in the redevelopment
9 project area shall be allocated to and when collected shall
10 be paid by the county collector to the respective affected
11 taxing districts in the manner required by law in the absence
12 of the adoption of tax increment allocation financing.

13 (b) Except from a tax levied by a township to retire
14 bonds issued to satisfy court-ordered damages, that portion,
15 if any, of such taxes which is attributable to the increase
16 in the current equalized assessed valuation of each taxable
17 lot, block, tract or parcel of real property in the
18 redevelopment project area over and above the initial
19 equalized assessed value of each property in the project area
20 shall be allocated to and when collected shall be paid to the
21 municipal treasurer who shall deposit said taxes into a
22 special fund called the special tax allocation fund of the
23 municipality for the purpose of paying redevelopment project
24 costs and obligations incurred in the payment thereof. In any
25 county with a population of 3,000,000 or more that has
26 adopted a procedure for collecting taxes that provides for
27 one or more of the installments of the taxes to be billed and
28 collected on an estimated basis, the municipal treasurer
29 shall be paid for deposit in the special tax allocation fund
30 of the municipality, from the taxes collected from estimated
31 bills issued for property in the redevelopment project area,
32 the difference between the amount actually collected from
33 each taxable lot, block, tract, or parcel of real property
34 within the redevelopment project area and an amount

1 determined by multiplying the rate at which taxes were last
2 extended against the taxable lot, block, track, or parcel of
3 real property in the manner provided in subsection (c) of
4 Section 11-74.4-9 by the initial equalized assessed value of
5 the property divided by the number of installments in which
6 real estate taxes are billed and collected within the county;
7 provided that the payments on or before December 31, 1999 to
8 a municipal treasurer shall be made only if each of the
9 following conditions are met:

10 (1) The total equalized assessed value of the
11 redevelopment project area as last determined was not
12 less than 175% of the total initial equalized assessed
13 value.

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

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

30 (4) The municipality has not requested that the
31 total initial equalized assessed value of real property
32 be adjusted as provided in subsection (b) of Section
33 11-74.4-9.

34 The conditions of paragraphs (1) through (4) do not apply

1 after December 31, 1999 to payments to a municipal treasurer
2 made by a county with 3,000,000 or more inhabitants that has
3 adopted an estimated billing procedure for collecting taxes.
4 If a county that has adopted the estimated billing procedure
5 makes an erroneous overpayment of tax revenue to the
6 municipal treasurer, then the county may seek a refund of
7 that overpayment. The county shall send the municipal
8 treasurer a notice of liability for the overpayment on or
9 before the mailing date of the next real estate tax bill
10 within the county. The refund shall be limited to the amount
11 of the overpayment.

12 It is the intent of this Division that after the
13 effective date of this amendatory Act of 1988 a
14 municipality's own ad valorem tax arising from levies on
15 taxable real property be included in the determination of
16 incremental revenue in the manner provided in paragraph (c)
17 of Section 11-74.4-9. If the municipality does not extend
18 such a tax, it shall annually deposit in the municipality's
19 Special Tax Increment Fund an amount equal to 10% of the
20 total contributions to the fund from all other taxing
21 districts in that year. The annual 10% deposit required by
22 this paragraph shall be limited to the actual amount of
23 municipally produced incremental tax revenues available to
24 the municipality from taxpayers located in the redevelopment
25 project area in that year if: (a) the plan for the area
26 restricts the use of the property primarily to industrial
27 purposes, (b) the municipality establishing the redevelopment
28 project area is a home-rule community with a 1990 population
29 of between 25,000 and 50,000, (c) the municipality is wholly
30 located within a county with a 1990 population of over
31 750,000 and (d) the redevelopment project area was
32 established by the municipality prior to June 1, 1990. This
33 payment shall be in lieu of a contribution of ad valorem
34 taxes on real property. If no such payment is made, any

1 redevelopment project area of the municipality shall be
2 dissolved.

3 If a municipality has adopted tax increment allocation
4 financing by ordinance and the County Clerk thereafter
5 certifies the "total initial equalized assessed value as
6 adjusted" of the taxable real property within such
7 redevelopment project area in the manner provided in
8 paragraph (b) of Section 11-74.4-9, each year after the date
9 of the certification of the total initial equalized assessed
10 value as adjusted until redevelopment project costs and all
11 municipal obligations financing redevelopment project costs
12 have been paid the ad valorem taxes, if any, arising from the
13 levies upon the taxable real property in such redevelopment
14 project area by taxing districts and tax rates determined in
15 the manner provided in paragraph (c) of Section 11-74.4-9
16 shall be divided as follows:

17 (1) That portion of the taxes levied upon each
18 taxable lot, block, tract or parcel of real property
19 which is attributable to the lower of the current
20 equalized assessed value or "current equalized assessed
21 value as adjusted" or the initial equalized assessed
22 value of each such taxable lot, block, tract, or parcel
23 of real property existing at the time tax increment
24 financing was adopted, minus the total current homestead
25 exemptions provided by Sections 15-167, 15-170, and
26 15-175 of the Property Tax Code in the redevelopment
27 project area shall be allocated to and when collected
28 shall be paid by the county collector to the respective
29 affected taxing districts in the manner required by law
30 in the absence of the adoption of tax increment
31 allocation financing.

32 (2) That portion, if any, of such taxes which is
33 attributable to the increase in the current equalized
34 assessed valuation of each taxable lot, block, tract, or

1 parcel of real property in the redevelopment project
2 area, over and above the initial equalized assessed value
3 of each property existing at the time tax increment
4 financing was adopted, minus the total current homestead
5 exemptions pertaining to each piece of property provided
6 by Sections 15-167, 15-170, and 15-175 of the Property
7 Tax Code in the redevelopment project area, shall be
8 allocated to and when collected shall be paid to the
9 municipal Treasurer, who shall deposit said taxes into a
10 special fund called the special tax allocation fund of
11 the municipality for the purpose of paying redevelopment
12 project costs and obligations incurred in the payment
13 thereof.

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

25 Whenever a municipality issues bonds for the purpose of
26 financing redevelopment project costs, such municipality may
27 provide by ordinance for the appointment of a trustee, which
28 may be any trust company within the State, and for the
29 establishment of such funds or accounts to be maintained by
30 such trustee as the municipality shall deem necessary to
31 provide for the security and payment of the bonds. If such
32 municipality provides for the appointment of a trustee, such
33 trustee shall be considered the assignee of any payments
34 assigned by the municipality pursuant to such ordinance and

1 this Section. Any amounts paid to such trustee as assignee
2 shall be deposited in the funds or accounts established
3 pursuant to such trust agreement, and shall be held by such
4 trustee in trust for the benefit of the holders of the bonds,
5 and such holders shall have a lien on and a security interest
6 in such funds or accounts so long as the bonds remain
7 outstanding and unpaid. Upon retirement of the bonds, the
8 trustee shall pay over any excess amounts held to the
9 municipality for deposit in the special tax allocation fund.

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

29 Upon the payment of all redevelopment project costs,
30 retirement of obligations and the distribution of any excess
31 monies pursuant to this Section, the municipality shall adopt
32 an ordinance dissolving the special tax allocation fund for
33 the redevelopment project area and terminating the
34 designation of the redevelopment project area as a

1 redevelopment project area. Municipalities shall notify
2 affected taxing districts prior to November 1 if the
3 redevelopment project area is to be terminated by December 31
4 of that same year. If a municipality extends estimated dates
5 of completion of a redevelopment project and retirement of
6 obligations to finance a redevelopment project, as allowed by
7 this amendatory Act of 1993, that extension shall not extend
8 the property tax increment allocation financing authorized by
9 this Section. Thereafter the rates of the taxing districts
10 shall be extended and taxes levied, collected and distributed
11 in the manner applicable in the absence of the adoption of
12 tax increment allocation financing.

13 Nothing in this Section shall be construed as relieving
14 property in such redevelopment project areas from being
15 assessed as provided in the Property Tax Code or as relieving
16 owners of such property from paying a uniform rate of taxes,
17 as required by Section 4 of Article 9 of the Illinois
18 Constitution.

19 (Source: P.A. 91-190, eff. 7-20-99; 91-478, eff. 11-1-99;
20 92-16, eff. 6-28-01.)

21 (65 ILCS 5/11-74.4-9) (from Ch. 24, par. 11-74.4-9)
22 Sec. 11-74.4-9. Equalized assessed value of property.

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

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

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

32 (c) After the county clerk has certified the "total
33 initial equalized assessed value" of the taxable real
34 property in such area, then in respect to every taxing

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

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

1 (65 ILCS 5/11-74.6-40)

2 Sec. 11-74.6-40. Equalized assessed value determination;
3 property tax extension.

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

7 (1) shall determine the initial equalized assessed
8 value of each parcel of real property in the
9 redevelopment project area, which is the most recently
10 established equalized assessed value of each lot, block,
11 tract or parcel of taxable real property within the
12 redevelopment project area, minus the homestead
13 exemptions provided by Sections 15-167, 15-170, and
14 15-175 of the Property Tax Code; and

15 (2) shall certify to the municipality the total
16 initial equalized assessed value of all taxable real
17 property within the redevelopment project area.

18 (b) Any municipality that has established a vacant
19 industrial buildings conservation area may, by ordinance
20 passed after the adoption of tax increment allocation
21 financing, provide that the county clerk immediately
22 thereafter shall again determine:

23 (1) the updated initial equalized assessed value of
24 each lot, block, tract or parcel of real property, which
25 is the most recently ascertained equalized assessed value
26 of each lot, block, tract or parcel of real property
27 within the vacant industrial buildings conservation area;
28 and

29 (2) the total updated initial equalized assessed
30 value of all taxable real property within the
31 redevelopment project area, which is the total of the
32 updated initial equalized assessed value of all taxable
33 real property within the vacant industrial buildings
34 conservation area.

1 The county clerk shall certify to the municipality the
2 total updated initial equalized assessed value of all taxable
3 real property within the industrial buildings conservation
4 area.

5 (c) After the county clerk has certified the total
6 initial equalized assessed value or the total updated initial
7 equalized assessed value of the taxable real property in the
8 area, for each taxing district in which a redevelopment
9 project area is situated, the county clerk or any other
10 official required by law to determine the amount of the
11 equalized assessed value of all taxable property within the
12 district for the purpose of computing the percentage rate of
13 tax to be extended upon taxable property within the district,
14 shall in every year that tax increment allocation financing
15 is in effect determine the total equalized assessed value of
16 taxable property in a redevelopment project area by including
17 in that amount the lower of the current equalized assessed
18 value or the certified total initial equalized assessed value
19 or, if the total of updated equalized assessed value has been
20 certified, the total updated initial equalized assessed value
21 of all taxable real property in the redevelopment project
22 area. After he has certified the total initial equalized
23 assessed value he shall in the year of that certification, if
24 tax rates have not been extended, and in every subsequent
25 year that tax increment allocation financing is in effect,
26 determine the amount of equalized assessed value of taxable
27 property in a redevelopment project area by including in that
28 amount the lower of the current total equalized assessed
29 value or the certified total initial equalized assessed value
30 or, if the total of updated initial equalized assessed values
31 have been certified, the total updated initial equalized
32 assessed value of all taxable real property in the
33 redevelopment project area.

34 (d) The percentage rate of tax determined shall be

1 extended on the current equalized assessed value of all
2 property in the redevelopment project area in the same manner
3 as the rate per cent of tax is extended to all other taxable
4 property in the taxing district. The method of extending
5 taxes established under this Section shall terminate when the
6 municipality adopts an ordinance dissolving the special tax
7 allocation fund for the redevelopment project area. This Law
8 shall not be construed as relieving property owners within a
9 redevelopment project area from paying a uniform rate of
10 taxes upon the current equalized assessed value of their
11 taxable property as provided in the Property Tax Code.

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

13 Section 30. The Economic Development Project Area Tax
14 Increment Allocation Act of 1995 is amended by changing
15 Section 45 as follows:

16 (65 ILCS 110/45)

17 Sec. 45. Filing with county clerk; certification of
18 initial equalized assessed value.

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

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

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

1 area from paying a uniform rate of taxes upon the current
2 equalized assessed value of their taxable property as
3 provided in the Property Tax Code.

4 (Source: P.A. 89-176, eff. 1-1-96.)

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

7 (720 ILCS 5/17A-1) (from Ch. 38, par. 17A-1)

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

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

22 (b) Grants under the Senior Citizens and Disabled
23 Persons Property Tax Relief and Pharmaceutical Assistance
24 Act.

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

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

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

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

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

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

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

5 Section 90. The State Mandates Act is amended by adding
6 Section 8.27 as follows:

7 (30 ILCS 805/8.27 new)

8 Sec. 8.27. Exempt mandate. Notwithstanding Sections 6
9 and 8 of this Act, no reimbursement by the State is required
10 for the implementation of any mandate created by this
11 amendatory Act of the 93rd General Assembly.

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