



98TH GENERAL ASSEMBLY

State of Illinois

2013 and 2014

HB1206

by Rep. Carol A. Sente

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-60

Amends the Property Tax Code. Provides that all property owned by the Executive Board of the Mutual Aid Box Alarm System that is used for the public purpose of disaster preparedness and response is exempt from the taxes imposed by the Code.

LRB098 07442 HLH 37510 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

1 AN ACT concerning revenue.

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

4 Section 5. The Property Tax Code is amended by changing
5 Section 15-60 as follows:

6 (35 ILCS 200/15-60)

7 Sec. 15-60. Taxing district property. All property
8 belonging to any county or municipality used exclusively for
9 the maintenance of the poor is exempt, as is all property owned
10 by a taxing district that is being held for future expansion or
11 development, except if leased by the taxing district to lessees
12 for use for other than public purposes.

13 Also exempt are:

14 (a) all swamp or overflowed lands belonging to any
15 county;

16 (b) all public buildings belonging to any county,
17 township, or municipality, with the ground on which the
18 buildings are erected;

19 (c) all property owned by any municipality located
20 within its incorporated limits. Any such property leased by
21 a municipality shall remain exempt, and the leasehold
22 interest of the lessee shall be assessed under Section
23 9-195 of this Act, (i) for a lease entered into on or after

1 January 1, 1994, unless the lease expressly provides that
2 this exemption shall not apply; (ii) for a lease entered
3 into on or after the effective date of Public Act 87-1280
4 and before January 1, 1994, unless the lease expressly
5 provides that this exemption shall not apply or unless
6 evidence other than the lease itself substantiates the
7 intent of the parties to the lease that this exemption
8 shall not apply; and (iii) for a lease entered into before
9 the effective date of Public Act 87-1280, if the terms of
10 the lease do not bind the lessee to pay the taxes on the
11 leased property or if, notwithstanding the terms of the
12 lease, the municipality has filed or hereafter files a
13 timely exemption petition or complaint with respect to
14 property consisting of or including the leased property for
15 an assessment year which includes part or all of the first
16 12 months of the lease period. The foregoing clause (iii)
17 added by Public Act 87-1280 shall not operate to exempt
18 property for any assessment year as to which no timely
19 exemption petition or complaint has been filed by the
20 municipality or as to which an administrative or court
21 decision denying exemption has become final and
22 nonappealable. For each assessment year or portion thereof
23 that property is made exempt by operation of the foregoing
24 clause (iii), whether such year or portion is before or
25 after the effective date of Public Act 87-1280, the
26 leasehold interest of the lessee shall, if necessary, be

1 considered omitted property for purposes of this Act;

2 (c-5) Notwithstanding clause (i) of subsection (c),
3 all property owned by a municipality with a population of
4 over 500,000 that is used for toll road or toll bridge
5 purposes and that is leased for those purposes to another
6 entity whose property is not exempt shall remain exempt,
7 and any leasehold interest in the property shall not be
8 subject to taxation under Section 9-195 of this Act;

9 (d) all property owned by any municipality located
10 outside its incorporated limits but within the same county
11 when used as a tuberculosis sanitarium, farm colony in
12 connection with a house of correction, or nursery, garden,
13 or farm, or for the growing of shrubs, trees, flowers,
14 vegetables, and plants for use in beautifying,
15 maintaining, and operating playgrounds, parks, parkways,
16 public grounds, buildings, and institutions owned or
17 controlled by the municipality; ~~and~~

18 (e) all property owned by a township and operated as
19 senior citizen housing under Sections 35-50 through
20 35-50.6 of the Township Code; and -

21 (f) all property owned by the Executive Board of the
22 Mutual Aid Box Alarm System (MABAS), a unit of
23 intergovernmental cooperation, that is used for the public
24 purpose of disaster preparedness and response for units of
25 local government and the State of Illinois pursuant to
26 Section 10 of Article VII of the Illinois Constitution and

1 the Intergovernmental Cooperation Act.

2 All property owned by any municipality outside of its
3 corporate limits is exempt if used exclusively for municipal or
4 public purposes.

5 For purposes of this Section, "municipality" means a
6 municipality, as defined in Section 1-1-2 of the Illinois
7 Municipal Code.

8 (Source: P.A. 92-844, eff. 8-23-02; 92-846, eff. 8-23-02.)