

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.)