

1 AN ACT concerning revenue.

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

4 ARTICLE 5. VETERANS

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

7 (35 ILCS 200/15-169)

8 Sec. 15-169. Homestead exemption for veterans with
9 disabilities and veterans of World War II.

10 (a) Beginning with taxable year 2007, an annual homestead
11 exemption, limited as provided in this Section ~~to the amounts~~
12 ~~set forth in subsections (b) and (b-3),~~ is granted for
13 property that is used as a qualified residence by a veteran
14 with a disability, and beginning with taxable year 2023, an
15 annual homestead exemption, limited to the amounts set forth
16 in subsection (b-4), is granted for property that is used as a
17 qualified residence by a veteran who was a member of the United
18 States Armed Forces during World War II.

19 (b) For taxable years prior to 2015, the amount of the
20 exemption under this Section is as follows:

21 (1) for veterans with a service-connected disability
22 of at least (i) 75% for exemptions granted in taxable

1 years 2007 through 2009 and (ii) 70% for exemptions
2 granted in taxable year 2010 and each taxable year
3 thereafter, as certified by the United States Department
4 of Veterans Affairs, the annual exemption is \$5,000; and

5 (2) for veterans with a service-connected disability
6 of at least 50%, but less than (i) 75% for exemptions
7 granted in taxable years 2007 through 2009 and (ii) 70%
8 for exemptions granted in taxable year 2010 and each
9 taxable year thereafter, as certified by the United States
10 Department of Veterans Affairs, the annual exemption is
11 \$2,500.

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

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

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

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

25 (4) for taxable year 2023 ~~and thereafter~~, if the
26 taxpayer is the surviving spouse of a veteran whose death

1 was determined to be service-connected and who is
2 certified by the United States Department of Veterans
3 Affairs as a recipient of dependency and indemnity
4 compensation under federal law, then the property is also
5 exempt from taxation under this Code.

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

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

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

19 (3) if the veteran has a service connected disability
20 of 70% or more, as certified by the United States
21 Department of Veterans Affairs as of the date the
22 application is submitted for the exemption under this
23 Section for the applicable taxable year, then the first
24 \$250,000 in equalized assessed value of the property is
25 exempt from taxation under this Code; and

26 (4) if the taxpayer is the surviving spouse of a

1 veteran whose death was determined to be service-connected
2 and who is certified by the United States Department of
3 Veterans Affairs as a recipient of dependency and
4 indemnity compensation under federal law as of the date
5 the application is submitted for the exemption under this
6 Section for the applicable taxable year, then the first
7 \$250,000 in equalized assessed value of the property is
8 also exempt from taxation under this Code.

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

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

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

1 qualified for the homestead exemption.

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

11 As used in this subsection (c):

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

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

24 (3) for taxable year 2023 and thereafter, "surviving
25 spouse" means: (i) the surviving spouse of a veteran who
26 obtained the exemption under this Section prior to his or

1 her death; (ii) the surviving spouse of a veteran who was
2 killed in the line of duty at any time prior to the
3 expiration of the application period in effect for the
4 exemption for the taxable year for which the exemption is
5 sought; (iii) the surviving spouse of a veteran who did
6 not obtain an exemption under this Section before death,
7 but who would have qualified for the exemption under this
8 Section in the taxable year for which the exemption is
9 sought if he or she had survived, and whose surviving
10 spouse has been a resident of Illinois from the time of the
11 veteran's death through the taxable year for which the
12 exemption is sought; and (iv) the surviving spouse of a
13 veteran whose death was determined to be
14 service-connected, but who would not otherwise qualify
15 under ~~item items~~ (i), (ii), or (iii), if the spouse (A) is
16 certified by the United States Department of Veterans
17 Affairs as a recipient of dependency and indemnity
18 compensation under federal law at any time prior to the
19 expiration of the application period in effect for the
20 exemption for the taxable year for which the exemption is
21 sought and (B) remains eligible for that dependency and
22 indemnity compensation as of January 1 of the taxable year
23 for which the exemption is sought.

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

1 in the line of duty.

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

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

18 On and after May 23, 2022 (the effective date of Public Act
19 102-895) ~~this amendatory Act of the 102nd General Assembly~~, if
20 a veteran has a combined service connected disability rating
21 of 100% and is deemed to be permanently and totally disabled,
22 as certified by the United States Department of Veterans
23 Affairs, the taxpayer who has been granted an exemption under
24 this Section shall no longer be required to reapply for the
25 exemption on an annual basis, and the exemption shall be in
26 effect for as long as the exemption would otherwise be

1 permitted under this Section.

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

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

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

16 (2) the owner of record of the property as of January
17 1, 2020 is the same as the owner of record of the property
18 as of January 1, 2019;

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

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

25 Nothing in this subsection shall preclude a veteran whose
26 service connected disability rating has changed since the 2019

1 exemption was granted from applying for the exemption based on
2 the subsequent service connected disability rating.

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

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

11 (2) the owner of record of the property as of January
12 1, 2021 is the same as the owner of record of the property
13 as of January 1, 2020;

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

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

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

24 (f) For the purposes of this Section:

25 "Qualified residence" means, before tax year 2024, real
26 property, but less any portion of that property that is used

1 for commercial purposes, with an equalized assessed value of
2 less than \$250,000 that is the primary residence of a veteran
3 with a disability. "Qualified residence" means, for tax year
4 2024 and thereafter, real property, but less any portion of
5 that property that is used for commercial purposes, that is
6 the primary residence of a veteran with a disability. Property
7 rented for more than 6 months is presumed to be used for
8 commercial purposes.

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

16 For taxable years 2023 and prior, "veteran" ~~"veteran"~~
17 means an Illinois resident who has served as a member of the
18 United States Armed Forces on active duty or State active
19 duty, a member of the Illinois National Guard, or a member of
20 the United States Reserve Forces and who has received an
21 honorable discharge. For taxable years 2024 and thereafter,
22 "veteran" means an Illinois resident who has served as a
23 member of the United States Armed Forces on active duty or
24 State active duty, a member of the Illinois National Guard, or
25 a member of the United States Reserve Forces and who has a
26 service-connected disability, as certified by the United

1 States Department of Veterans Affairs, and receives disability
2 compensation.

3 (Source: P.A. 101-635, eff. 6-5-20; 102-136, eff. 7-23-21;
4 102-895, eff. 5-23-22; revised 9-6-22.)

5 ARTICLE 10. PUBLIC SAFETY-SPOUSES

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

8 (35 ILCS 200/15-171 new)

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

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

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

1 who qualified for the homestead exemption.

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

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

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

23 (f) As used in this Section:

24 "Fallen police officer or rescue worker" means an
25 individual who dies at any time prior to the last day of the
26 application period for the exemption under this Section for

1 the taxable year for which the exemption is sought and who dies
2 either (i) as a result of or in the course of employment as a
3 police officer or (ii) while in the active service of a fire,
4 rescue, or emergency medical service.

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

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

11 ARTICLE 15. WASTEWATER

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

15 (35 ILCS 200/11-145)

16 Sec. 11-145. Method of valuation for qualifying water
17 treatment facilities. To determine 33 1/3% of the fair cash
18 value of any qualifying water treatment facility in assessing
19 the facility, the Department shall take into consideration the
20 probable net value that could be realized by the owner if the
21 facility were removed and sold at a fair, voluntary sale,
22 giving due account to the expense of removal, site
23 restoration, and transportation. The net value shall be

1 considered to be 33 1/3% of fair cash value. The valuation
2 under this Section applies only to the qualifying water
3 treatment facility itself and not to the land on which the
4 facility is located.

5 (Source: P.A. 92-278, eff. 1-1-02.)

6 (35 ILCS 200/Art. 11 Div. 5 heading new)

7 Division 5. Regional wastewater facilities

8 (35 ILCS 200/11-175 new)

9 Sec. 11-175. Legislative findings. The General Assembly
10 finds that it is the policy of the State to ensure and
11 encourage the availability of means for the safe collection,
12 treatment, and disposal of domestic, commercial, and
13 industrial sewage and waste for our cities, villages, towns,
14 and rural residents and that it has become increasingly
15 difficult and cost prohibitive for smaller cities, towns, and
16 villages to construct, maintain, or operate, to current
17 standards, wastewater facilities. The General Assembly further
18 finds that regional facilities capable of serving several
19 cities, villages, towns, municipal joint sewage treatment
20 agencies, municipal sewer commissions, sanitary districts, and
21 rural wastewater companies offer a viable economic solution to
22 this concern. For these reasons, the General Assembly declares
23 it to be the policy of the State to encourage the construction
24 and operation of regional wastewater facilities capable of

1 providing for the safe collection, treatment, and disposal of
2 domestic, commercial, and industrial sewage and waste for
3 cities, villages, towns, municipal joint sewage treatment
4 agencies, municipal sewer commissions, sanitary districts, and
5 rural wastewater companies thereby relieving the burden on
6 those entities and their citizens from constructing and
7 maintaining their own individual wastewater facilities.

8 (35 ILCS 200/11-180 new)

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

10 "Department" means the Department of Revenue.

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

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

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

23 "Qualifying wastewater facility" means a wastewater
24 facility that collects, treats, or disposes of domestic,
25 commercial, and industrial sewage and waste on behalf of the

1 corporation's members on a mutual or cooperative and
2 not-for-profit basis and that is owned by a not-for-profit
3 corporation whose members consist exclusively of one or more
4 incorporated cities, villages, or towns of this State,
5 municipal joint sewage treatment agencies, municipal sewer
6 commissions, sanitary districts, or rural wastewater
7 companies.

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

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

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

23 (35 ILCS 200/11-185 new)

24 Sec. 11-185. Valuation of qualifying wastewater
25 facilities. For purposes of computing the assessed valuation,

1 qualifying wastewater facilities shall be valued at 33 1/3% of
2 the fair cash value of the facility. To determine 33 1/3% of
3 the fair cash value of a qualifying wastewater facility, the
4 Department shall take into consideration the probable net
5 value that could be realized by the owner if the facility were
6 removed and sold at a fair, voluntary sale, giving due account
7 to the expenses incurred for removal, site restoration, and
8 transportation. The valuation under this Section applies only
9 to the qualifying wastewater facility itself and not to the
10 land on which the facility is located.

11 (35 ILCS 200/11-190 new)

12 Sec. 11-190. Exclusion of for-profit wastewater
13 facilities. This Division does not apply to a wastewater
14 facility that collects, treats, or disposes of domestic,
15 commercial, and industrial sewage and waste for profit.

16 (35 ILCS 200/11-195 new)

17 Sec. 11-195. Assessment authority. For assessment
18 purposes, a qualifying wastewater facility shall provide proof
19 of a valid facility number issued by the Illinois
20 Environmental Protection Agency and shall be assessed by the
21 Department.

22 (35 ILCS 200/11-200 new)

23 Sec. 11-200. Application procedure; assessment by the

1 Department. Applications for assessment as a qualifying
2 wastewater facility shall be filed with the Department in the
3 manner and form prescribed by the Department. The application
4 shall contain appropriate documentation that the applicant has
5 been issued a valid facility number by the Illinois
6 Environmental Protection Agency and is entitled to tax
7 treatment under this Division. The effective date of an
8 assessment shall be on the January 1 preceding the date of
9 approval by the Department or preceding the date construction
10 or installation of the facility commences, whichever is later.

11 (35 ILCS 200/11-205 new)

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

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

22 (35 ILCS 200/11-210 new)

23 Sec. 11-210. Rulemaking. The Department may adopt rules
24 for the implementation of this Division.

1 ARTICLE 20. PARK DISTRICTS

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

4 (35 ILCS 200/18-185)

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

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

11 "Extension limitation" means (a) the lesser of 5% or the
12 percentage increase in the Consumer Price Index during the
13 12-month calendar year preceding the levy year or (b) the rate
14 of increase approved by voters under Section 18-205.

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

18 "Taxing district" has the same meaning provided in Section
19 1-150, except as otherwise provided in this Section. For the
20 1991 through 1994 levy years only, "taxing district" includes
21 only each non-home rule taxing district having the majority of
22 its 1990 equalized assessed value within any county or
23 counties contiguous to a county with 3,000,000 or more

1 inhabitants. Beginning with the 1995 levy year, "taxing
2 district" includes only each non-home rule taxing district
3 subject to this Law before the 1995 levy year and each non-home
4 rule taxing district not subject to this Law before the 1995
5 levy year having the majority of its 1994 equalized assessed
6 value in an affected county or counties. Beginning with the
7 levy year in which this Law becomes applicable to a taxing
8 district as provided in Section 18-213, "taxing district" also
9 includes those taxing districts made subject to this Law as
10 provided in Section 18-213.

11 "Aggregate extension" for taxing districts to which this
12 Law applied before the 1995 levy year means the annual
13 corporate extension for the taxing district and those special
14 purpose extensions that are made annually for the taxing
15 district, excluding special purpose extensions: (a) made for
16 the taxing district to pay interest or principal on general
17 obligation bonds that were approved by referendum; (b) made
18 for any taxing district to pay interest or principal on
19 general obligation bonds issued before October 1, 1991; (c)
20 made for any taxing district to pay interest or principal on
21 bonds issued to refund or continue to refund those bonds
22 issued before October 1, 1991; (d) made for any taxing
23 district to pay interest or principal on bonds issued to
24 refund or continue to refund bonds issued after October 1,
25 1991 that were approved by referendum; (e) made for any taxing
26 district to pay interest or principal on revenue bonds issued

1 before October 1, 1991 for payment of which a property tax levy
2 or the full faith and credit of the unit of local government is
3 pledged; however, a tax for the payment of interest or
4 principal on those bonds shall be made only after the
5 governing body of the unit of local government finds that all
6 other sources for payment are insufficient to make those
7 payments; (f) made for payments under a building commission
8 lease when the lease payments are for the retirement of bonds
9 issued by the commission before October 1, 1991, to pay for the
10 building project; (g) made for payments due under installment
11 contracts entered into before October 1, 1991; (h) made for
12 payments of principal and interest on bonds issued under the
13 Metropolitan Water Reclamation District Act to finance
14 construction projects initiated before October 1, 1991; (i)
15 made for payments of principal and interest on limited bonds,
16 as defined in Section 3 of the Local Government Debt Reform
17 Act, in an amount not to exceed the debt service extension base
18 less the amount in items (b), (c), (e), and (h) of this
19 definition for non-referendum obligations, except obligations
20 initially issued pursuant to referendum; (j) made for payments
21 of principal and interest on bonds issued under Section 15 of
22 the Local Government Debt Reform Act; (k) made by a school
23 district that participates in the Special Education District
24 of Lake County, created by special education joint agreement
25 under Section 10-22.31 of the School Code, for payment of the
26 school district's share of the amounts required to be

1 contributed by the Special Education District of Lake County
2 to the Illinois Municipal Retirement Fund under Article 7 of
3 the Illinois Pension Code; the amount of any extension under
4 this item (k) shall be certified by the school district to the
5 county clerk; (l) made to fund expenses of providing joint
6 recreational programs for persons with disabilities under
7 Section 5-8 of the Park District Code or Section 11-95-14 of
8 the Illinois Municipal Code; (m) made for temporary relocation
9 loan repayment purposes pursuant to Sections 2-3.77 and
10 17-2.2d of the School Code; (n) made for payment of principal
11 and interest on any bonds issued under the authority of
12 Section 17-2.2d of the School Code; (o) made for contributions
13 to a firefighter's pension fund created under Article 4 of the
14 Illinois Pension Code, to the extent of the amount certified
15 under item (5) of Section 4-134 of the Illinois Pension Code;
16 ~~and~~ (p) made for road purposes in the first year after a
17 township assumes the rights, powers, duties, assets, property,
18 liabilities, obligations, and responsibilities of a road
19 district abolished under the provisions of Section 6-133 of
20 the Illinois Highway Code; and (q) made for aquarium or museum
21 purposes by a park district or municipality under the Park
22 District and Municipal Aquarium and Museum Act.

23 "Aggregate extension" for the taxing districts to which
24 this Law did not apply before the 1995 levy year (except taxing
25 districts subject to this Law in accordance with Section
26 18-213) means the annual corporate extension for the taxing

1 district and those special purpose extensions that are made
2 annually for the taxing district, excluding special purpose
3 extensions: (a) made for the taxing district to pay interest
4 or principal on general obligation bonds that were approved by
5 referendum; (b) made for any taxing district to pay interest
6 or principal on general obligation bonds issued before March
7 1, 1995; (c) made for any taxing district to pay interest or
8 principal on bonds issued to refund or continue to refund
9 those bonds issued before March 1, 1995; (d) made for any
10 taxing district to pay interest or principal on bonds issued
11 to refund or continue to refund bonds issued after March 1,
12 1995 that were approved by referendum; (e) made for any taxing
13 district to pay interest or principal on revenue bonds issued
14 before March 1, 1995 for payment of which a property tax levy
15 or the full faith and credit of the unit of local government is
16 pledged; however, a tax for the payment of interest or
17 principal on those bonds shall be made only after the
18 governing body of the unit of local government finds that all
19 other sources for payment are insufficient to make those
20 payments; (f) made for payments under a building commission
21 lease when the lease payments are for the retirement of bonds
22 issued by the commission before March 1, 1995 to pay for the
23 building project; (g) made for payments due under installment
24 contracts entered into before March 1, 1995; (h) made for
25 payments of principal and interest on bonds issued under the
26 Metropolitan Water Reclamation District Act to finance

1 construction projects initiated before October 1, 1991; (h-4)
2 made for stormwater management purposes by the Metropolitan
3 Water Reclamation District of Greater Chicago under Section 12
4 of the Metropolitan Water Reclamation District Act; (h-8) made
5 for payments of principal and interest on bonds issued under
6 Section 9.6a of the Metropolitan Water Reclamation District
7 Act to make contributions to the pension fund established
8 under Article 13 of the Illinois Pension Code; (i) made for
9 payments of principal and interest on limited bonds, as
10 defined in Section 3 of the Local Government Debt Reform Act,
11 in an amount not to exceed the debt service extension base less
12 the amount in items (b), (c), and (e) of this definition for
13 non-referendum obligations, except obligations initially
14 issued pursuant to referendum and bonds described in
15 subsections (h) and (h-8) of this definition; (j) made for
16 payments of principal and interest on bonds issued under
17 Section 15 of the Local Government Debt Reform Act; (k) made
18 for payments of principal and interest on bonds authorized by
19 Public Act 88-503 and issued under Section 20a of the Chicago
20 Park District Act for aquarium or museum projects and bonds
21 issued under Section 20a of the Chicago Park District Act for
22 the purpose of making contributions to the pension fund
23 established under Article 12 of the Illinois Pension Code; (l)
24 made for payments of principal and interest on bonds
25 authorized by Public Act 87-1191 or 93-601 and (i) issued
26 pursuant to Section 21.2 of the Cook County Forest Preserve

1 District Act, (ii) issued under Section 42 of the Cook County
2 Forest Preserve District Act for zoological park projects, or
3 (iii) issued under Section 44.1 of the Cook County Forest
4 Preserve District Act for botanical gardens projects; (m) made
5 pursuant to Section 34-53.5 of the School Code, whether levied
6 annually or not; (n) made to fund expenses of providing joint
7 recreational programs for persons with disabilities under
8 Section 5-8 of the Park District Code or Section 11-95-14 of
9 the Illinois Municipal Code; (o) made by the Chicago Park
10 District for recreational programs for persons with
11 disabilities under subsection (c) of Section 7.06 of the
12 Chicago Park District Act; (p) made for contributions to a
13 firefighter's pension fund created under Article 4 of the
14 Illinois Pension Code, to the extent of the amount certified
15 under item (5) of Section 4-134 of the Illinois Pension Code;
16 (q) made by Ford Heights School District 169 under Section
17 17-9.02 of the School Code; ~~and~~ (r) made for the purpose of
18 making employer contributions to the Public School Teachers'
19 Pension and Retirement Fund of Chicago under Section 34-53 of
20 the School Code; and (s) made for aquarium or museum purposes
21 by a park district or municipality under the Park District and
22 Municipal Aquarium and Museum Act.

23 "Aggregate extension" for all taxing districts to which
24 this Law applies in accordance with Section 18-213, except for
25 those taxing districts subject to paragraph (2) of subsection
26 (e) of Section 18-213, means the annual corporate extension

1 for the taxing district and those special purpose extensions
2 that are made annually for the taxing district, excluding
3 special purpose extensions: (a) made for the taxing district
4 to pay interest or principal on general obligation bonds that
5 were approved by referendum; (b) made for any taxing district
6 to pay interest or principal on general obligation bonds
7 issued before the date on which the referendum making this Law
8 applicable to the taxing district is held; (c) made for any
9 taxing district to pay interest or principal on bonds issued
10 to refund or continue to refund those bonds issued before the
11 date on which the referendum making this Law applicable to the
12 taxing district is held; (d) made for any taxing district to
13 pay interest or principal on bonds issued to refund or
14 continue to refund bonds issued after the date on which the
15 referendum making this Law applicable to the taxing district
16 is held if the bonds were approved by referendum after the date
17 on which the referendum making this Law applicable to the
18 taxing district is held; (e) made for any taxing district to
19 pay interest or principal on revenue bonds issued before the
20 date on which the referendum making this Law applicable to the
21 taxing district is held for payment of which a property tax
22 levy or the full faith and credit of the unit of local
23 government is pledged; however, a tax for the payment of
24 interest or principal on those bonds shall be made only after
25 the governing body of the unit of local government finds that
26 all other sources for payment are insufficient to make those

1 payments; (f) made for payments under a building commission
2 lease when the lease payments are for the retirement of bonds
3 issued by the commission before the date on which the
4 referendum making this Law applicable to the taxing district
5 is held to pay for the building project; (g) made for payments
6 due under installment contracts entered into before the date
7 on which the referendum making this Law applicable to the
8 taxing district is held; (h) made for payments of principal
9 and interest on limited bonds, as defined in Section 3 of the
10 Local Government Debt Reform Act, in an amount not to exceed
11 the debt service extension base less the amount in items (b),
12 (c), and (e) of this definition for non-referendum
13 obligations, except obligations initially issued pursuant to
14 referendum; (i) made for payments of principal and interest on
15 bonds issued under Section 15 of the Local Government Debt
16 Reform Act; (j) made for a qualified airport authority to pay
17 interest or principal on general obligation bonds issued for
18 the purpose of paying obligations due under, or financing
19 airport facilities required to be acquired, constructed,
20 installed or equipped pursuant to, contracts entered into
21 before March 1, 1996 (but not including any amendments to such
22 a contract taking effect on or after that date); (k) made to
23 fund expenses of providing joint recreational programs for
24 persons with disabilities under Section 5-8 of the Park
25 District Code or Section 11-95-14 of the Illinois Municipal
26 Code; (l) made for contributions to a firefighter's pension

1 fund created under Article 4 of the Illinois Pension Code, to
2 the extent of the amount certified under item (5) of Section
3 4-134 of the Illinois Pension Code; ~~and~~ (m) made for the taxing
4 district to pay interest or principal on general obligation
5 bonds issued pursuant to Section 19-3.10 of the School Code;
6 and (n) made for aquarium or museum purposes by a park district
7 or municipality under the Park District and Municipal Aquarium
8 and Museum Act.

9 "Aggregate extension" for all taxing districts to which
10 this Law applies in accordance with paragraph (2) of
11 subsection (e) of Section 18-213 means the annual corporate
12 extension for the taxing district and those special purpose
13 extensions that are made annually for the taxing district,
14 excluding special purpose extensions: (a) made for the taxing
15 district to pay interest or principal on general obligation
16 bonds that were approved by referendum; (b) made for any
17 taxing district to pay interest or principal on general
18 obligation bonds issued before March 7, 1997 (the effective
19 date of Public Act 89-718); (c) made for any taxing district to
20 pay interest or principal on bonds issued to refund or
21 continue to refund those bonds issued before March 7, 1997
22 (the effective date of Public Act 89-718); (d) made for any
23 taxing district to pay interest or principal on bonds issued
24 to refund or continue to refund bonds issued after March 7,
25 1997 (the effective date of Public Act 89-718) if the bonds
26 were approved by referendum after March 7, 1997 (the effective

1 date of Public Act 89-718); (e) made for any taxing district to
2 pay interest or principal on revenue bonds issued before March
3 7, 1997 (the effective date of Public Act 89-718) for payment
4 of which a property tax levy or the full faith and credit of
5 the unit of local government is pledged; however, a tax for the
6 payment of interest or principal on those bonds shall be made
7 only after the governing body of the unit of local government
8 finds that all other sources for payment are insufficient to
9 make those payments; (f) made for payments under a building
10 commission lease when the lease payments are for the
11 retirement of bonds issued by the commission before March 7,
12 1997 (the effective date of Public Act 89-718) to pay for the
13 building project; (g) made for payments due under installment
14 contracts entered into before March 7, 1997 (the effective
15 date of Public Act 89-718); (h) made for payments of principal
16 and interest on limited bonds, as defined in Section 3 of the
17 Local Government Debt Reform Act, in an amount not to exceed
18 the debt service extension base less the amount in items (b),
19 (c), and (e) of this definition for non-referendum
20 obligations, except obligations initially issued pursuant to
21 referendum; (i) made for payments of principal and interest on
22 bonds issued under Section 15 of the Local Government Debt
23 Reform Act; (j) made for a qualified airport authority to pay
24 interest or principal on general obligation bonds issued for
25 the purpose of paying obligations due under, or financing
26 airport facilities required to be acquired, constructed,

1 installed or equipped pursuant to, contracts entered into
2 before March 1, 1996 (but not including any amendments to such
3 a contract taking effect on or after that date); (k) made to
4 fund expenses of providing joint recreational programs for
5 persons with disabilities under Section 5-8 of the Park
6 District Code or Section 11-95-14 of the Illinois Municipal
7 Code; ~~and~~ (l) made for contributions to a firefighter's
8 pension fund created under Article 4 of the Illinois Pension
9 Code, to the extent of the amount certified under item (5) of
10 Section 4-134 of the Illinois Pension Code; and (m) made for
11 aquarium or museum purposes by a park district or municipality
12 under the Park District and Municipal Aquarium and Museum Act.

13 "Debt service extension base" means an amount equal to
14 that portion of the extension for a taxing district for the
15 1994 levy year, or for those taxing districts subject to this
16 Law in accordance with Section 18-213, except for those
17 subject to paragraph (2) of subsection (e) of Section 18-213,
18 for the levy year in which the referendum making this Law
19 applicable to the taxing district is held, or for those taxing
20 districts subject to this Law in accordance with paragraph (2)
21 of subsection (e) of Section 18-213 for the 1996 levy year,
22 constituting an extension for payment of principal and
23 interest on bonds issued by the taxing district without
24 referendum, but not including excluded non-referendum bonds.
25 For park districts (i) that were first subject to this Law in
26 1991 or 1995 and (ii) whose extension for the 1994 levy year

1 for the payment of principal and interest on bonds issued by
2 the park district without referendum (but not including
3 excluded non-referendum bonds) was less than 51% of the amount
4 for the 1991 levy year constituting an extension for payment
5 of principal and interest on bonds issued by the park district
6 without referendum (but not including excluded non-referendum
7 bonds), "debt service extension base" means an amount equal to
8 that portion of the extension for the 1991 levy year
9 constituting an extension for payment of principal and
10 interest on bonds issued by the park district without
11 referendum (but not including excluded non-referendum bonds).
12 A debt service extension base established or increased at any
13 time pursuant to any provision of this Law, except Section
14 18-212, shall be increased each year commencing with the later
15 of (i) the 2009 levy year or (ii) the first levy year in which
16 this Law becomes applicable to the taxing district, by the
17 lesser of 5% or the percentage increase in the Consumer Price
18 Index during the 12-month calendar year preceding the levy
19 year. The debt service extension base may be established or
20 increased as provided under Section 18-212. "Excluded
21 non-referendum bonds" means (i) bonds authorized by Public Act
22 88-503 and issued under Section 20a of the Chicago Park
23 District Act for aquarium and museum projects; (ii) bonds
24 issued under Section 15 of the Local Government Debt Reform
25 Act; or (iii) refunding obligations issued to refund or to
26 continue to refund obligations initially issued pursuant to

1 referendum.

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

10 "Aggregate extension base" means the taxing district's
11 last preceding aggregate extension as adjusted under Sections
12 18-135, 18-215, 18-230, 18-206, and 18-233. Beginning with
13 levy year 2022, for taxing districts that are specified in
14 Section 18-190.7, the taxing district's aggregate extension
15 base shall be calculated as provided in Section 18-190.7. An
16 adjustment under Section 18-135 shall be made for the 2007
17 levy year and all subsequent levy years whenever one or more
18 counties within which a taxing district is located (i) used
19 estimated valuations or rates when extending taxes in the
20 taxing district for the last preceding levy year that resulted
21 in the over or under extension of taxes, or (ii) increased or
22 decreased the tax extension for the last preceding levy year
23 as required by Section 18-135(c). Whenever an adjustment is
24 required under Section 18-135, the aggregate extension base of
25 the taxing district shall be equal to the amount that the
26 aggregate extension of the taxing district would have been for

1 the last preceding levy year if either or both (i) actual,
2 rather than estimated, valuations or rates had been used to
3 calculate the extension of taxes for the last levy year, or
4 (ii) the tax extension for the last preceding levy year had not
5 been adjusted as required by subsection (c) of Section 18-135.

6 Notwithstanding any other provision of law, for levy year
7 2012, the aggregate extension base for West Northfield School
8 District No. 31 in Cook County shall be \$12,654,592.

9 Notwithstanding any other provision of law, for levy year
10 2022, the aggregate extension base of a home equity assurance
11 program that levied at least \$1,000,000 in property taxes in
12 levy year 2019 or 2020 under the Home Equity Assurance Act
13 shall be the amount that the program's aggregate extension
14 base for levy year 2021 would have been if the program had
15 levied a property tax for levy year 2021.

16 "Levy year" has the same meaning as "year" under Section
17 1-155.

18 "New property" means (i) the assessed value, after final
19 board of review or board of appeals action, of new
20 improvements or additions to existing improvements on any
21 parcel of real property that increase the assessed value of
22 that real property during the levy year multiplied by the
23 equalization factor issued by the Department under Section
24 17-30, (ii) the assessed value, after final board of review or
25 board of appeals action, of real property not exempt from real
26 estate taxation, which real property was exempt from real

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

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

26 "Recovered tax increment value" means, except as otherwise

1 provided in this paragraph, the amount of the current year's
2 equalized assessed value, in the first year after a
3 municipality terminates the designation of an area as a
4 redevelopment project area previously established under the
5 Tax Increment Allocation Redevelopment Act in the Illinois
6 Municipal Code, previously established under the Industrial
7 Jobs Recovery Law in the Illinois Municipal Code, previously
8 established under the Economic Development Project Area Tax
9 Increment Act of 1995, or previously established under the
10 Economic Development Area Tax Increment Allocation Act, of
11 each taxable lot, block, tract, or parcel of real property in
12 the redevelopment project area over and above the initial
13 equalized assessed value of each property in the redevelopment
14 project area. For the taxes which are extended for the 1997
15 levy year, the recovered tax increment value for a non-home
16 rule taxing district that first became subject to this Law for
17 the 1995 levy year because a majority of its 1994 equalized
18 assessed value was in an affected county or counties shall be
19 increased if a municipality terminated the designation of an
20 area in 1993 as a redevelopment project area previously
21 established under the Tax Increment Allocation Redevelopment
22 Act in the Illinois Municipal Code, previously established
23 under the Industrial Jobs Recovery Law in the Illinois
24 Municipal Code, or previously established under the Economic
25 Development Area Tax Increment Allocation Act, by an amount
26 equal to the 1994 equalized assessed value of each taxable

1 lot, block, tract, or parcel of real property in the
2 redevelopment project area over and above the initial
3 equalized assessed value of each property in the redevelopment
4 project area. In the first year after a municipality removes a
5 taxable lot, block, tract, or parcel of real property from a
6 redevelopment project area established under the Tax Increment
7 Allocation Redevelopment Act in the Illinois Municipal Code,
8 the Industrial Jobs Recovery Law in the Illinois Municipal
9 Code, or the Economic Development Area Tax Increment
10 Allocation Act, "recovered tax increment value" means the
11 amount of the current year's equalized assessed value of each
12 taxable lot, block, tract, or parcel of real property removed
13 from the redevelopment project area over and above the initial
14 equalized assessed value of that real property before removal
15 from the redevelopment project area.

16 Except as otherwise provided in this Section, "limiting
17 rate" means a fraction the numerator of which is the last
18 preceding aggregate extension base times an amount equal to
19 one plus the extension limitation defined in this Section and
20 the denominator of which is the current year's equalized
21 assessed value of all real property in the territory under the
22 jurisdiction of the taxing district during the prior levy
23 year. For those taxing districts that reduced their aggregate
24 extension for the last preceding levy year, except for school
25 districts that reduced their extension for educational
26 purposes pursuant to Section 18-206, the highest aggregate

1 extension in any of the last 3 preceding levy years shall be
2 used for the purpose of computing the limiting rate. The
3 denominator shall not include new property or the recovered
4 tax increment value. If a new rate, a rate decrease, or a
5 limiting rate increase has been approved at an election held
6 after March 21, 2006, then (i) the otherwise applicable
7 limiting rate shall be increased by the amount of the new rate
8 or shall be reduced by the amount of the rate decrease, as the
9 case may be, or (ii) in the case of a limiting rate increase,
10 the limiting rate shall be equal to the rate set forth in the
11 proposition approved by the voters for each of the years
12 specified in the proposition, after which the limiting rate of
13 the taxing district shall be calculated as otherwise provided.
14 In the case of a taxing district that obtained referendum
15 approval for an increased limiting rate on March 20, 2012, the
16 limiting rate for tax year 2012 shall be the rate that
17 generates the approximate total amount of taxes extendable for
18 that tax year, as set forth in the proposition approved by the
19 voters; this rate shall be the final rate applied by the county
20 clerk for the aggregate of all capped funds of the district for
21 tax year 2012.

22 (Source: P.A. 102-263, eff. 8-6-21; 102-311, eff. 8-6-21;
23 102-519, eff. 8-20-21; 102-558, eff. 8-20-21; 102-707, eff.
24 4-22-22; 102-813, eff. 5-13-22; 102-895, eff. 5-23-22; revised
25 8-29-22.)

1 Section 20-5. The Park District Code is amended by
2 changing Section 8-3 as follows:

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

4 Sec. 8-3. All park districts shall retain and be vested
5 with all power and authority contained in the Park District
6 and Municipal Aquarium and Museum Act ~~an act entitled "An Act~~
7 ~~concerning Aquariums and Museums in Public Parks", approved~~
8 ~~June 17, 1898, as amended.~~

9 (Source: Laws 1951, p. 113.)

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

12 (70 ILCS 1290/0.01) (from Ch. 105, par. 325h)

13 Sec. 0.01. Short title. This Act may be cited as the Park
14 District and Municipal Aquarium and Museum Act.

15 (Source: P.A. 86-1324.)

16 (70 ILCS 1290/1) (from Ch. 105, par. 326)

17 Sec. 1. Erect, operate, and maintain aquariums and
18 museums. The corporate authorities of municipalities ~~cities~~
19 and park districts having control or supervision over any
20 public park or parks, including parks located on formerly
21 submerged land, are hereby authorized to purchase, erect, and
22 maintain within any such public park or parks edifices to be

1 used as aquariums or as museums of art, industry, science, or
2 natural or other history, including presidential libraries,
3 centers, and museums, such aquariums and museums consisting of
4 all facilities for their collections, exhibitions,
5 programming, and associated initiatives, or to permit the
6 directors or trustees of any corporation or society organized
7 for the construction or maintenance and operation of an
8 aquarium or museum as hereinabove described to erect, enlarge,
9 ornament, build, rebuild, rehabilitate, improve, maintain, and
10 operate its aquarium or museum within any public park now or
11 hereafter under the control or supervision of any municipality
12 ~~city~~ or park district, and to contract with any such directors
13 or trustees of any such aquarium or museum relative to the
14 erection, enlargement, ornamentation, building, rebuilding,
15 rehabilitation, improvement, maintenance, ownership, and
16 operation of such aquarium or museum. Notwithstanding the
17 previous sentence, a municipality ~~city~~ or park district may
18 enter into a lease for an initial term not to exceed 99 years,
19 subject to renewal, allowing a corporation or society as
20 hereinabove described to erect, enlarge, ornament, build,
21 rebuild, rehabilitate, improve, maintain, and operate its
22 aquarium or museum, together with grounds immediately adjacent
23 to such aquarium or museum, and to use, possess, and occupy
24 grounds surrounding such aquarium or museum as hereinabove
25 described for the purpose of beautifying and maintaining such
26 grounds in a manner consistent with the aquarium or museum's

1 purpose, and on the conditions that (1) the public is allowed
2 access to such grounds in a manner consistent with its access
3 to other public parks, and (2) the municipality ~~city~~ or park
4 district retains a reversionary interest in any improvements
5 made by the corporation or society on the grounds, including
6 the aquarium or museum itself, that matures upon the
7 expiration or lawful termination of the lease. It is hereby
8 reaffirmed and found that the aquariums and museums as
9 described in this Section, and their collections, exhibitions,
10 programming, and associated initiatives, serve valuable public
11 purposes, including, but not limited to, furthering human
12 knowledge and understanding, educating and inspiring the
13 public, and expanding recreational and cultural resources and
14 opportunities. Any municipality ~~city~~ or park district may
15 charge, or permit such an aquarium or museum to charge, an
16 admission fee. Any such aquarium or museum, however, shall be
17 open without charge, when accompanied by a teacher, to the
18 children in actual attendance upon grades kindergarten through
19 twelve in any of the schools in this State at all times. In
20 addition, except as otherwise provided in this Section, any
21 such aquarium or museum must be open to persons who reside in
22 this State without charge for a period equivalent to 52 days,
23 at least 6 of which must be during the period from June through
24 August, each year. Beginning on the effective date of this
25 amendatory Act of the 101st General Assembly through June 30,
26 2022, any such aquarium or museum must be open to persons who

1 reside in this State without charge for a period equivalent to
2 52 days, at least 6 of which must be during the period from
3 June through August, 2021. Notwithstanding said provisions,
4 charges may be made at any time for special services and for
5 admission to special facilities within any aquarium or museum
6 for the education, entertainment, or convenience of visitors.
7 The proceeds of such admission fees and charges for special
8 services and special facilities shall be devoted exclusively
9 to the purposes for which the tax authorized by Section 2
10 hereof may be used. If any owner or owners of any lands or lots
11 abutting or fronting on any such public park, or adjacent
12 thereto, have any private right, easement, interest or
13 property in such public park appurtenant to their lands or
14 lots or otherwise, which would be interfered with by the
15 erection and maintenance of any aquarium or museum as
16 hereinbefore provided, or any right to have such public park
17 remain open or vacant and free from buildings, the corporate
18 authorities of the municipality ~~city~~ or park district having
19 control of such park, may condemn the same in the manner
20 prescribed for the exercise of the right of eminent domain
21 under the Eminent Domain Act. The changes made to this Section
22 by this amendatory Act of the 99th General Assembly are
23 declaratory of existing law and shall not be construed as a new
24 enactment.

25 (Source: P.A. 101-640, eff. 6-12-20.)

1 (70 ILCS 1290/2) (from Ch. 105, par. 327)

2 Sec. 2. Maintenance tax - Limitations - Levy and
3 collection. The corporate authorities of a municipality or a
4 ~~Each~~ board of park commissioners, having control of a public
5 park or parks within which there shall be maintained any
6 aquarium or any museum or museums of art, industry, science or
7 natural or other history under the provisions of this Act may,
8 ~~is hereby authorized, subject to the provisions of Section 4~~
9 ~~of this Act, to~~ levy annually a tax on ~~not to exceed .03 per~~
10 ~~cent in park districts of less than 500,000 population and in~~
11 ~~districts of over 500,000 population not to exceed .15 percent~~
12 ~~of~~ the full, fair cash value, as equalized or assessed by the
13 Department of Revenue, of taxable property embraced in the
14 ~~said~~ district or municipality, according to the valuation of
15 the same as made for the purpose of State and county taxation
16 by the general assessment last preceding the time when the
17 ~~such tax hereby~~ authorized under this Section shall be levied.
18 The ~~Such~~ tax levied under this Section shall ~~to~~ be for the
19 purpose of establishing, acquiring, completing, erecting,
20 enlarging, ornamenting, building, rebuilding, rehabilitating,
21 improving, operating, maintaining, and caring for such
22 aquarium and museum or museums and the buildings and grounds
23 thereof, and the proceeds of such additional tax shall be
24 kept as a separate fund. The ~~Said~~ tax shall be in addition to
25 all other taxes which the ~~such~~ board of park commissioners or
26 the corporate authorities of the municipality are ~~is~~ now or

1 hereafter may be authorized to levy on the aggregate valuation
2 of all taxable property within the park district or
3 municipality, and the annual levy under this Section shall not
4 exceed either (i) 0.03 percent of the full, fair cash value of
5 taxable property embraced in the district or municipality for
6 municipalities with a population of less than 500,000 and park
7 districts with a population of less than 500,000 or (ii) 0.15
8 percent of the full, fair cash value of taxable property
9 embraced in the district or municipality for municipalities
10 with a population greater than or equal to 500,000 and park
11 districts with a population greater than or equal to 500,000.

12 The ~~Said~~ tax shall be levied and collected in like manner as
13 the general taxes for such parks and shall not be included
14 within any limitation of rate for general park or municipal
15 purposes as now or hereafter provided by law but shall be
16 excluded therefrom and be in addition thereto and in excess
17 thereof, except . ~~Provided, further,~~ that the foregoing
18 limitations upon tax rates, insofar as they are applicable to
19 municipalities of less than 500,000 population or park
20 districts of less than 500,000 population, may be further
21 increased or decreased according to the referendum provisions
22 of the General Revenue Law of Illinois.

23 Whenever the corporate authorities of a municipality with
24 a population of less than 500,000 or the board of park
25 commissioners of a park district with a population of less
26 than 500,000 ~~population~~ adopts a resolution that it shall levy

1 and collect a tax for the purposes specified in this Section in
2 excess of .03 percent but not to exceed .07 percent of the
3 value of taxable property in the district or municipality, the
4 corporate authorities or board shall cause the resolution to
5 be published at least once in a newspaper of general
6 circulation within the district or municipality. If there is
7 no such newspaper, the resolution shall be posted in at least 3
8 public places within the district or municipality. The
9 publication or posting of the resolution shall include a
10 notice of (1) the specific number of electors required to sign
11 a petition requesting that the question of the adoption of the
12 resolution be submitted to the electors of the district or
13 municipality; (2) the time within which the petition must be
14 filed; and (3) the date of the prospective referendum.

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

18 Any taxpayer in such district or municipality may, within
19 30 days after the first publication or posting of the
20 resolution, file with the secretary of the park district or
21 municipality a petition signed by not less than 10 percent or
22 1,500, whichever is lesser, of the electors of the district or
23 municipality requesting that the following question be
24 submitted to the electors of the district or municipality:

25 "Shall the (insert name of municipality or park
26 district).... ~~Park District~~ be authorized to levy an annual

1 tax in excess of but not to exceed as authorized in
2 Section 2 of the Park District and Municipal Aquarium and
3 Museum Act ~~"An Act concerning aquariums and museums in public~~
4 ~~parks"~~ for the purpose of establishing, acquiring, completing,
5 erecting, enlarging, ornamenting, building, rebuilding,
6 rehabilitating, improving, operating, maintaining and caring
7 for such aquariums and museum or museums and the buildings and
8 grounds thereof?" The secretary of the park district or the
9 clerk of the municipality shall certify the proposition to the
10 proper election authorities for submission to the electorate
11 at a regular scheduled election in accordance with the general
12 election law. If a majority of the electors voting on the
13 proposition vote in favor thereof, such increased tax shall
14 thereafter be authorized; if a majority of the vote is against
15 such proposition, the previous maximum rate shall remain in
16 effect until changed by law.

17 Whenever the corporate authorities of a municipality with
18 a population of less than 500,000 or the board of park
19 commissioners of a park district with ~~of~~ a population of less
20 than 500,000 adopts a resolution that it shall levy and
21 collect a tax for the purposes specified in this Section in
22 excess of 0.07% but not to exceed 0.15% of the value of taxable
23 property in the district or municipality, the corporate
24 authorities or board shall cause the resolution to be
25 published, at least once, in a newspaper of general
26 circulation within the district or municipality. If there is

1 no such newspaper, the resolution shall be posted in at least 3
2 public places within the district or municipality. A tax in
3 excess of 0.07% may not be levied under this subsection until
4 the question of levying the tax has been submitted to the
5 electors of the park district or municipality at a regular
6 election and approved by a majority of the electors voting on
7 the question. The park district or municipality ~~District~~ must
8 certify the question to the proper election authority, which
9 must submit the question at an election in accordance with the
10 Election Code. The election authority must submit the question
11 in substantially the following form:

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

22 If a majority of the electors voting on the proposition
23 vote in favor thereof, such increased tax shall thereafter be
24 authorized. If a majority of the electors vote against the
25 proposition, the previous maximum rate shall remain in effect
26 until changed by law.

1 (Source: P.A. 95-643, eff. 6-1-08.)

2 Section 20-15. The Chicago Park District Act is amended by
3 changing Section 19 as follows:

4 (70 ILCS 1505/19) (from Ch. 105, par. 333.19)

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

12 The commissioners shall cause the amount to be raised by
13 taxation in each year to be certified to the county clerk on or
14 before March 30 of each year, in the manner provided by law and
15 all taxes so levied and certified shall be collected and
16 enforced in the same manner and by the same officers as for
17 State and county purposes. All such general taxes, when
18 collected, shall be paid over to the proper officer of the
19 commission who is authorized to receive and receipt for the
20 same. All taxes authorized to be levied under this Act shall be
21 levied annually prior to March 28 in the same manner as nearly
22 as practicable as taxes are now levied for city and village
23 purposes under the laws of this State. The aggregate amount of
24 taxes so levied exclusive of levies for Park Employee's

1 Annuity and Benefit Funds, Park Policemen's Pension Funds,
2 Park Policemen's Annuity and Benefit Funds, levies to pay the
3 principal of and interest on bonded indebtedness and judgments
4 and levies for the maintenance and care of aquariums and
5 museums in public parks shall not exceed a rate of .66 per cent
6 for the year 1980 and each year thereafter of the full, fair
7 cash value, as equalized or assessed by the Department of
8 Revenue, of the taxable property in said district.

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

21 If any of the park authorities superseded by this Act
22 shall have levied and collected taxes under the Park District
23 and Municipal Aquarium and Museum Act ~~pursuant to the~~
24 ~~provisions of "An Act concerning aquariums and museums in~~
25 ~~public parks," approved June 17, 1893, as amended,~~ the park
26 commissioners of the Chicago Park District may continue to

1 levy an annual tax pursuant to the provisions of such Act, but
2 such tax levied by such commissioners shall not exceed a rate
3 of .15 per cent, of the full, fair cash value as equalized or
4 assessed by the Department of Revenue, of taxable property
5 within such Chicago Park District and such tax shall be in
6 addition to all other taxes which such park commissioners may
7 levy. Said tax shall be levied and collected in like manner as
8 the general taxes for such Park District and shall not be
9 included within any limitation of rate for general park
10 purposes as now or hereafter provided by law but shall be
11 excluded therefrom and be in addition thereto and in excess
12 thereof. The proceeds of such tax shall be kept as a separate
13 fund.

14 In addition, the treasurer of the Chicago Park District
15 shall deposit 7.5340% of its receipts in each fiscal year from
16 the Personal Property Tax Replacement Fund in the State
17 Treasury into such aquarium and museum fund for appropriation
18 and disbursement of assets of such fund as if such receipts
19 were property taxes made available pursuant to Section 2 of
20 "An Act concerning aquariums and museums in public parks",
21 approved June 17, 1893, as amended. This amendatory Act of
22 1983 is not intended to nor does it make any change in the
23 meaning of any provision of this or any other Act but is
24 intended to be declarative of existing law.

25 The treasurer of the Chicago Park District shall deposit
26 0.03968% of its receipts in each fiscal year from the Personal

1 Property Tax Replacement Fund in the State Treasury into the
2 Park Employee's Annuity and Benefit Fund.

3 (Source: P.A. 84-635.)

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

6 (230 ILCS 5/26) (from Ch. 8, par. 37-26)

7 Sec. 26. Wagering.

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

22 (b) Except for those gaming activities for which a license
23 is obtained and authorized under the Illinois Lottery Law, the
24 Charitable Games Act, the Raffles and Poker Runs Act, or the

1 Illinois Gambling Act, no other method of betting, pool
2 making, wagering or gambling shall be used or permitted by the
3 licensee. Each licensee may retain, subject to the payment of
4 all applicable taxes and purses, an amount not to exceed 17% of
5 all money wagered under subsection (a) of this Section, except
6 as may otherwise be permitted under this Act.

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

14 (c) (Blank).

15 (c-5) The sum held by any licensee for payment of
16 outstanding pari-mutuel tickets, if unclaimed prior to
17 December 31 of the next year, shall be retained by the licensee
18 for payment of such tickets until that date. Within 10 days
19 thereafter, the balance of such sum remaining unclaimed, less
20 any uncashed supplements contributed by such licensee for the
21 purpose of guaranteeing minimum distributions of any
22 pari-mutuel pool, shall be evenly distributed to the purse
23 account of the organization licensee and the organization
24 licensee, except that the balance of the sum of all
25 outstanding pari-mutuel tickets generated from simulcast
26 wagering and inter-track wagering by an organization licensee

1 located in a county with a population in excess of 230,000 and
2 borders the Mississippi River or any licensee that derives its
3 license from that organization licensee shall be evenly
4 distributed to the purse account of the organization licensee
5 and the organization licensee.

6 (d) A pari-mutuel ticket shall be honored until December
7 31 of the next calendar year, and the licensee shall pay the
8 same and may charge the amount thereof against unpaid money
9 similarly accumulated on account of pari-mutuel tickets not
10 presented for payment.

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

20 (f) Notwithstanding the other provisions of this Act, an
21 organization licensee may contract with an entity in another
22 state or country to permit any legal wagering entity in
23 another state or country to accept wagers solely within such
24 other state or country on races conducted by the organization
25 licensee in this State. Beginning January 1, 2000, these
26 wagers shall not be subject to State taxation. Until January

1 1, 2000, when the out-of-State entity conducts a pari-mutuel
2 pool separate from the organization licensee, a privilege tax
3 equal to 7 1/2% of all monies received by the organization
4 licensee from entities in other states or countries pursuant
5 to such contracts is imposed on the organization licensee, and
6 such privilege tax shall be remitted to the Department of
7 Revenue within 48 hours of receipt of the moneys from the
8 simulcast. When the out-of-State entity conducts a combined
9 pari-mutuel pool with the organization licensee, the tax shall
10 be 10% of all monies received by the organization licensee
11 with 25% of the receipts from this 10% tax to be distributed to
12 the county in which the race was conducted.

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

21 (g) A host track may accept interstate simulcast wagers on
22 horse races conducted in other states or countries and shall
23 control the number of signals and types of breeds of racing in
24 its simulcast program, subject to the disapproval of the
25 Board. The Board may prohibit a simulcast program only if it
26 finds that the simulcast program is clearly adverse to the

1 integrity of racing. The host track simulcast program shall
2 include the signal of live racing of all organization
3 licensees. All non-host licensees and advance deposit wagering
4 licensees shall carry the signal of and accept wagers on live
5 racing of all organization licensees. Advance deposit wagering
6 licensees shall not be permitted to accept out-of-state wagers
7 on any Illinois signal provided pursuant to this Section
8 without the approval and consent of the organization licensee
9 providing the signal. For one year after August 15, 2014 (the
10 effective date of Public Act 98-968), non-host licensees may
11 carry the host track simulcast program and shall accept wagers
12 on all races included as part of the simulcast program of horse
13 races conducted at race tracks located within North America
14 upon which wagering is permitted. For a period of one year
15 after August 15, 2014 (the effective date of Public Act
16 98-968), on horse races conducted at race tracks located
17 outside of North America, non-host licensees may accept wagers
18 on all races included as part of the simulcast program upon
19 which wagering is permitted. Beginning August 15, 2015 (one
20 year after the effective date of Public Act 98-968), non-host
21 licensees may carry the host track simulcast program and shall
22 accept wagers on all races included as part of the simulcast
23 program upon which wagering is permitted. All organization
24 licensees shall provide their live signal to all advance
25 deposit wagering licensees for a simulcast commission fee not
26 to exceed 6% of the advance deposit wagering licensee's

1 Illinois handle on the organization licensee's signal without
2 prior approval by the Board. The Board may adopt rules under
3 which it may permit simulcast commission fees in excess of 6%.
4 The Board shall adopt rules limiting the interstate commission
5 fees charged to an advance deposit wagering licensee. The
6 Board shall adopt rules regarding advance deposit wagering on
7 interstate simulcast races that shall reflect, among other
8 things, the General Assembly's desire to maximize revenues to
9 the State, horsemen purses, and organization licensees.
10 However, organization licensees providing live signals
11 pursuant to the requirements of this subsection (g) may
12 petition the Board to withhold their live signals from an
13 advance deposit wagering licensee if the organization licensee
14 discovers and the Board finds reputable or credible
15 information that the advance deposit wagering licensee is
16 under investigation by another state or federal governmental
17 agency, the advance deposit wagering licensee's license has
18 been suspended in another state, or the advance deposit
19 wagering licensee's license is in revocation proceedings in
20 another state. The organization licensee's provision of their
21 live signal to an advance deposit wagering licensee under this
22 subsection (g) pertains to wagers placed from within Illinois.
23 Advance deposit wagering licensees may place advance deposit
24 wagering terminals at wagering facilities as a convenience to
25 customers. The advance deposit wagering licensee shall not
26 charge or collect any fee from purses for the placement of the

1 advance deposit wagering terminals. The costs and expenses of
2 the host track and non-host licensees associated with
3 interstate simulcast wagering, other than the interstate
4 commission fee, shall be borne by the host track and all
5 non-host licensees incurring these costs. The interstate
6 commission fee shall not exceed 5% of Illinois handle on the
7 interstate simulcast race or races without prior approval of
8 the Board. The Board shall promulgate rules under which it may
9 permit interstate commission fees in excess of 5%. The
10 interstate commission fee and other fees charged by the
11 sending racetrack, including, but not limited to, satellite
12 decoder fees, shall be uniformly applied to the host track and
13 all non-host licensees.

14 Notwithstanding any other provision of this Act, an
15 organization licensee, with the consent of the horsemen
16 association representing the largest number of owners,
17 trainers, jockeys, or standardbred drivers who race horses at
18 that organization licensee's racing meeting, may maintain a
19 system whereby advance deposit wagering may take place or an
20 organization licensee, with the consent of the horsemen
21 association representing the largest number of owners,
22 trainers, jockeys, or standardbred drivers who race horses at
23 that organization licensee's racing meeting, may contract with
24 another person to carry out a system of advance deposit
25 wagering. Such consent may not be unreasonably withheld. Only
26 with respect to an appeal to the Board that consent for an

1 organization licensee that maintains its own advance deposit
2 wagering system is being unreasonably withheld, the Board
3 shall issue a final order within 30 days after initiation of
4 the appeal, and the organization licensee's advance deposit
5 wagering system may remain operational during that 30-day
6 period. The actions of any organization licensee who conducts
7 advance deposit wagering or any person who has a contract with
8 an organization licensee to conduct advance deposit wagering
9 who conducts advance deposit wagering on or after January 1,
10 2013 and prior to June 7, 2013 (the effective date of Public
11 Act 98-18) taken in reliance on the changes made to this
12 subsection (g) by Public Act 98-18 are hereby validated,
13 provided payment of all applicable pari-mutuel taxes are
14 remitted to the Board. All advance deposit wagers placed from
15 within Illinois must be placed through a Board-approved
16 advance deposit wagering licensee; no other entity may accept
17 an advance deposit wager from a person within Illinois. All
18 advance deposit wagering is subject to any rules adopted by
19 the Board. The Board may adopt rules necessary to regulate
20 advance deposit wagering through the use of emergency
21 rulemaking in accordance with Section 5-45 of the Illinois
22 Administrative Procedure Act. The General Assembly finds that
23 the adoption of rules to regulate advance deposit wagering is
24 deemed an emergency and necessary for the public interest,
25 safety, and welfare. An advance deposit wagering licensee may
26 retain all moneys as agreed to by contract with an

1 organization licensee. Any moneys retained by the organization
2 licensee from advance deposit wagering, not including moneys
3 retained by the advance deposit wagering licensee, shall be
4 paid 50% to the organization licensee's purse account and 50%
5 to the organization licensee. With the exception of any
6 organization licensee that is owned by a publicly traded
7 company that is incorporated in a state other than Illinois
8 and advance deposit wagering licensees under contract with
9 such organization licensees, organization licensees that
10 maintain advance deposit wagering systems and advance deposit
11 wagering licensees that contract with organization licensees
12 shall provide sufficiently detailed monthly accountings to the
13 horsemen association representing the largest number of
14 owners, trainers, jockeys, or standardbred drivers who race
15 horses at that organization licensee's racing meeting so that
16 the horsemen association, as an interested party, can confirm
17 the accuracy of the amounts paid to the purse account at the
18 horsemen association's affiliated organization licensee from
19 advance deposit wagering. If more than one breed races at the
20 same race track facility, then the 50% of the moneys to be paid
21 to an organization licensee's purse account shall be allocated
22 among all organization licensees' purse accounts operating at
23 that race track facility proportionately based on the actual
24 number of host days that the Board grants to that breed at that
25 race track facility in the current calendar year. To the
26 extent any fees from advance deposit wagering conducted in

1 Illinois for wagers in Illinois or other states have been
2 placed in escrow or otherwise withheld from wagers pending a
3 determination of the legality of advance deposit wagering, no
4 action shall be brought to declare such wagers or the
5 disbursement of any fees previously escrowed illegal.

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

23 (2) Between the hours of 6:30 p.m. and 6:30 a.m. an
24 inter-track wagering licensee other than the host track
25 may receive supplemental interstate simulcasts only with
26 the consent of the host track, except when the Board finds

1 that the simulcast is clearly adverse to the integrity of
2 racing. Consent granted under this paragraph (2) to any
3 inter-track wagering licensee shall be deemed consent to
4 all non-host licensees. The interstate commission fee for
5 the supplemental interstate simulcast shall be paid by all
6 participating non-host licensees.

7 (3) Each licensee conducting interstate simulcast
8 wagering may retain, subject to the payment of all
9 applicable taxes and the purses, an amount not to exceed
10 17% of all money wagered. If any licensee conducts the
11 pari-mutuel system wagering on races conducted at
12 racetracks in another state or country, each such race or
13 race program shall be considered a separate racing day for
14 the purpose of determining the daily handle and computing
15 the privilege tax of that daily handle as provided in
16 subsection (a) of Section 27. Until January 1, 2000, from
17 the sums permitted to be retained pursuant to this
18 subsection, each inter-track wagering location licensee
19 shall pay 1% of the pari-mutuel handle wagered on
20 simulcast wagering to the Horse Racing Tax Allocation
21 Fund, subject to the provisions of subparagraph (B) of
22 paragraph (11) of subsection (h) of Section 26 of this
23 Act.

24 (4) A licensee who receives an interstate simulcast
25 may combine its gross or net pools with pools at the
26 sending racetracks pursuant to rules established by the

1 Board. All licensees combining their gross pools at a
2 sending racetrack shall adopt the takeout percentages of
3 the sending racetrack. A licensee may also establish a
4 separate pool and takeout structure for wagering purposes
5 on races conducted at race tracks outside of the State of
6 Illinois. The licensee may permit pari-mutuel wagers
7 placed in other states or countries to be combined with
8 its gross or net wagering pools or other wagering pools.

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

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

21 (B) For wagers placed on interstate simulcast
22 races, supplemental simulcasts as defined in
23 subparagraphs (1) and (2), and separately pooled races
24 conducted outside of the State of Illinois made at a
25 non-host licensee, 25% to the host track, 25% to the
26 non-host licensee, and 50% to the purses at the host

1 track.

2 (6) Notwithstanding any provision in this Act to the
3 contrary, non-host licensees who derive their licenses
4 from a track located in a county with a population in
5 excess of 230,000 and that borders the Mississippi River
6 may receive supplemental interstate simulcast races at all
7 times subject to Board approval, which shall be withheld
8 only upon a finding that a supplemental interstate
9 simulcast is clearly adverse to the integrity of racing.

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

20 (7.1) Notwithstanding any other provision of this Act
21 to the contrary, if no standardbred racing is conducted at
22 a racetrack located in Madison County during any calendar
23 year beginning on or after January 1, 2002, all moneys
24 derived by that racetrack from simulcast wagering and
25 inter-track wagering that (1) are to be used for purses
26 and (2) are generated between the hours of 6:30 p.m. and

1 6:30 a.m. during that calendar year shall be paid as
2 follows:

3 (A) If the licensee that conducts horse racing at
4 that racetrack requests from the Board at least as
5 many racing dates as were conducted in calendar year
6 2000, 80% shall be paid to its thoroughbred purse
7 account; and

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

23 (7.2) Notwithstanding any other provision of this Act
24 to the contrary, if no thoroughbred racing is conducted at
25 a racetrack located in Madison County during any calendar
26 year beginning on or after January 1, 2002, all moneys

1 derived by that racetrack from simulcast wagering and
2 inter-track wagering that (1) are to be used for purses
3 and (2) are generated between the hours of 6:30 a.m. and
4 6:30 p.m. during that calendar year shall be deposited as
5 follows:

6 (A) If the licensee that conducts horse racing at
7 that racetrack requests from the Board at least as
8 many racing dates as were conducted in calendar year
9 2000, 80% shall be deposited into its standardbred
10 purse account; and

11 (B) Twenty percent shall be deposited into the
12 Illinois Colt Stakes Purse Distribution Fund. Moneys
13 deposited into the Illinois Colt Stakes Purse
14 Distribution Fund pursuant to this subparagraph (B)
15 shall be paid to Illinois conceived and foaled
16 thoroughbred breeders' programs and to thoroughbred
17 purses for races conducted at any county fairgrounds
18 for Illinois conceived and foaled horses at the
19 discretion of the Department of Agriculture, with the
20 advice and assistance of the Illinois Thoroughbred
21 Breeders Fund Advisory Board. The moneys deposited
22 into the Illinois Colt Stakes Purse Distribution Fund
23 pursuant to this subparagraph (B) shall be deposited
24 within 2 weeks after the day they were generated,
25 shall be in addition to and not in lieu of any other
26 moneys paid to thoroughbred purses under this Act, and

1 shall not be commingled with other moneys deposited
2 into that Fund.

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

10 (8.1) Notwithstanding any provisions in this Act to
11 the contrary, if 2 organization licensees are conducting
12 standardbred race meetings concurrently between the hours
13 of 6:30 p.m. and 6:30 a.m., after payment of all
14 applicable State and local taxes and interstate commission
15 fees, the remainder of the amount retained from simulcast
16 wagering otherwise attributable to the host track and to
17 host track purses shall be split daily between the 2
18 organization licensees and the purses at the tracks of the
19 2 organization licensees, respectively, based on each
20 organization licensee's share of the total live handle for
21 that day, provided that this provision shall not apply to
22 any non-host licensee that derives its license from a
23 track located in a county with a population in excess of
24 230,000 and that borders the Mississippi River.

25 (9) (Blank).

26 (10) (Blank).

1 (11) (Blank).

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

7 (13) Notwithstanding any other provision of this Act,
8 in the event that the total Illinois pari-mutuel handle on
9 Illinois horse races at all wagering facilities in any
10 calendar year is less than 75% of the total Illinois
11 pari-mutuel handle on Illinois horse races at all such
12 wagering facilities for calendar year 1994, then each
13 wagering facility that has an annual total Illinois
14 pari-mutuel handle on Illinois horse races that is less
15 than 75% of the total Illinois pari-mutuel handle on
16 Illinois horse races at such wagering facility for
17 calendar year 1994, shall be permitted to receive, from
18 any amount otherwise payable to the purse account at the
19 race track with which the wagering facility is affiliated
20 in the succeeding calendar year, an amount equal to 2% of
21 the differential in total Illinois pari-mutuel handle on
22 Illinois horse races at the wagering facility between that
23 calendar year in question and 1994 provided, however, that
24 a wagering facility shall not be entitled to any such
25 payment until the Board certifies in writing to the
26 wagering facility the amount to which the wagering

1 facility is entitled and a schedule for payment of the
2 amount to the wagering facility, based on: (i) the racing
3 dates awarded to the race track affiliated with the
4 wagering facility during the succeeding year; (ii) the
5 sums available or anticipated to be available in the purse
6 account of the race track affiliated with the wagering
7 facility for purses during the succeeding year; and (iii)
8 the need to ensure reasonable purse levels during the
9 payment period. The Board's certification shall be
10 provided no later than January 31 of the succeeding year.
11 In the event a wagering facility entitled to a payment
12 under this paragraph (13) is affiliated with a race track
13 that maintains purse accounts for both standardbred and
14 thoroughbred racing, the amount to be paid to the wagering
15 facility shall be divided between each purse account pro
16 rata, based on the amount of Illinois handle on Illinois
17 standardbred and thoroughbred racing respectively at the
18 wagering facility during the previous calendar year.
19 Annually, the General Assembly shall appropriate
20 sufficient funds from the General Revenue Fund to the
21 Department of Agriculture for payment into the
22 thoroughbred and standardbred horse racing purse accounts
23 at Illinois pari-mutuel tracks. The amount paid to each
24 purse account shall be the amount certified by the
25 Illinois Racing Board in January to be transferred from
26 each account to each eligible racing facility in

1 accordance with the provisions of this Section. Beginning
2 in the calendar year in which an organization licensee
3 that is eligible to receive payment under this paragraph
4 (13) begins to receive funds from gaming pursuant to an
5 organization gaming license issued under the Illinois
6 Gambling Act, the amount of the payment due to all
7 wagering facilities licensed under that organization
8 licensee under this paragraph (13) shall be the amount
9 certified by the Board in January of that year. An
10 organization licensee and its related wagering facilities
11 shall no longer be able to receive payments under this
12 paragraph (13) beginning in the year subsequent to the
13 first year in which the organization licensee begins to
14 receive funds from gaming pursuant to an organization
15 gaming license issued under the Illinois Gambling Act.

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

20 (1) Any person licensed to conduct a race meeting (i)
21 at a track where 60 or more days of racing were conducted
22 during the immediately preceding calendar year or where
23 over the 5 immediately preceding calendar years an average
24 of 30 or more days of racing were conducted annually may be
25 issued an inter-track wagering license; (ii) at a track
26 located in a county that is bounded by the Mississippi

1 River, which has a population of less than 150,000
2 according to the 1990 decennial census, and an average of
3 at least 60 days of racing per year between 1985 and 1993
4 may be issued an inter-track wagering license; (iii) at a
5 track awarded standardbred racing dates; or (iv) at a
6 track located in Madison County that conducted at least
7 100 days of live racing during the immediately preceding
8 calendar year may be issued an inter-track wagering
9 license, unless a lesser schedule of live racing is the
10 result of (A) weather, unsafe track conditions, or other
11 acts of God; (B) an agreement between the organization
12 licensee and the associations representing the largest
13 number of owners, trainers, jockeys, or standardbred
14 drivers who race horses at that organization licensee's
15 racing meeting; or (C) a finding by the Board of
16 extraordinary circumstances and that it was in the best
17 interest of the public and the sport to conduct fewer than
18 100 days of live racing. Any such person having operating
19 control of the racing facility may receive inter-track
20 wagering location licenses. An eligible race track located
21 in a county that has a population of more than 230,000 and
22 that is bounded by the Mississippi River may establish up
23 to 9 inter-track wagering locations, an eligible race
24 track located in Stickney Township in Cook County may
25 establish up to 16 inter-track wagering locations, and an
26 eligible race track located in Palatine Township in Cook

1 County may establish up to 18 inter-track wagering
2 locations. An eligible racetrack conducting standardbred
3 racing may have up to 16 inter-track wagering locations.
4 An application for said license shall be filed with the
5 Board prior to such dates as may be fixed by the Board.
6 With an application for an inter-track wagering location
7 license there shall be delivered to the Board a certified
8 check or bank draft payable to the order of the Board for
9 an amount equal to \$500. The application shall be on forms
10 prescribed and furnished by the Board. The application
11 shall comply with all other rules, regulations and
12 conditions imposed by the Board in connection therewith.

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

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

26 (4) Prior to the issuance of a license to conduct

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

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

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

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

24 (8) Inter-track wagering or simulcast wagering shall
25 not be conducted at any track less than 4 miles from a
26 track at which a racing meeting is in progress.

1 (8.1) Inter-track wagering location licensees who
2 derive their licenses from a particular organization
3 licensee shall conduct inter-track wagering and simulcast
4 wagering only at locations that are within 160 miles of
5 that race track where the particular organization licensee
6 is licensed to conduct racing. However, inter-track
7 wagering and simulcast wagering shall not be conducted by
8 those licensees at any location within 5 miles of any race
9 track at which a horse race meeting has been licensed in
10 the current year, unless the person having operating
11 control of such race track has given its written consent
12 to such inter-track wagering location licensees, which
13 consent must be filed with the Board at or prior to the
14 time application is made. In the case of any inter-track
15 wagering location licensee initially licensed after
16 December 31, 2013, inter-track wagering and simulcast
17 wagering shall not be conducted by those inter-track
18 wagering location licensees that are located outside the
19 City of Chicago at any location within 8 miles of any race
20 track at which a horse race meeting has been licensed in
21 the current year, unless the person having operating
22 control of such race track has given its written consent
23 to such inter-track wagering location licensees, which
24 consent must be filed with the Board at or prior to the
25 time application is made.

26 (8.2) Inter-track wagering or simulcast wagering shall

1 not be conducted by an inter-track wagering location
2 licensee at any location within 100 feet of an existing
3 church, an existing elementary or secondary public school,
4 or an existing elementary or secondary private school
5 registered with or recognized by the State Board of
6 Education. The distance of 100 feet shall be measured to
7 the nearest part of any building used for worship
8 services, education programs, or conducting inter-track
9 wagering by an inter-track wagering location licensee, and
10 not to property boundaries. However, inter-track wagering
11 or simulcast wagering may be conducted at a site within
12 100 feet of a church or school if such church or school has
13 been erected or established after the Board issues the
14 original inter-track wagering location license at the site
15 in question. Inter-track wagering location licensees may
16 conduct inter-track wagering and simulcast wagering only
17 in areas that are zoned for commercial or manufacturing
18 purposes or in areas for which a special use has been
19 approved by the local zoning authority. However, no
20 license to conduct inter-track wagering and simulcast
21 wagering shall be granted by the Board with respect to any
22 inter-track wagering location within the jurisdiction of
23 any local zoning authority which has, by ordinance or by
24 resolution, prohibited the establishment of an inter-track
25 wagering location within its jurisdiction. However,
26 inter-track wagering and simulcast wagering may be

1 conducted at a site if such ordinance or resolution is
2 enacted after the Board licenses the original inter-track
3 wagering location licensee for the site in question.

4 (9) (Blank).

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

15 (10.1) Except as provided in subsection (g) of Section
16 27 of this Act, inter-track wagering location licensees
17 shall pay 1% of the pari-mutuel handle at each location to
18 the municipality in which such location is situated and 1%
19 of the pari-mutuel handle at each location to the county
20 in which such location is situated. In the event that an
21 inter-track wagering location licensee is situated in an
22 unincorporated area of a county, such licensee shall pay
23 2% of the pari-mutuel handle from such location to such
24 county. Inter-track wagering location licensees must pay
25 the handle percentage required under this paragraph to the
26 municipality and county no later than the 20th of the

1 month following the month such handle was generated.

2 (10.2) Notwithstanding any other provision of this
3 Act, with respect to inter-track wagering at a race track
4 located in a county that has a population of more than
5 230,000 and that is bounded by the Mississippi River ("the
6 first race track"), or at a facility operated by an
7 inter-track wagering licensee or inter-track wagering
8 location licensee that derives its license from the
9 organization licensee that operates the first race track,
10 on races conducted at the first race track or on races
11 conducted at another Illinois race track and
12 simultaneously televised to the first race track or to a
13 facility operated by an inter-track wagering licensee or
14 inter-track wagering location licensee that derives its
15 license from the organization licensee that operates the
16 first race track, those moneys shall be allocated as
17 follows:

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

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

26 (11) (A) After payment of the privilege or pari-mutuel

1 tax, any other applicable taxes, and the costs and
2 expenses in connection with the gathering, transmission,
3 and dissemination of all data necessary to the conduct of
4 inter-track wagering, the remainder of the monies retained
5 under either Section 26 or Section 26.2 of this Act by the
6 inter-track wagering licensee on inter-track wagering
7 shall be allocated with 50% to be split between the 2
8 participating licensees and 50% to purses, except that an
9 inter-track wagering licensee that derives its license
10 from a track located in a county with a population in
11 excess of 230,000 and that borders the Mississippi River
12 shall not divide any remaining retention with the Illinois
13 organization licensee that provides the race or races, and
14 an inter-track wagering licensee that accepts wagers on
15 races conducted by an organization licensee that conducts
16 a race meet in a county with a population in excess of
17 230,000 and that borders the Mississippi River shall not
18 divide any remaining retention with that organization
19 licensee.

20 (B) From the sums permitted to be retained pursuant to
21 this Act each inter-track wagering location licensee shall
22 pay (i) the privilege or pari-mutuel tax to the State;
23 (ii) 4.75% of the pari-mutuel handle on inter-track
24 wagering at such location on races as purses, except that
25 an inter-track wagering location licensee that derives its
26 license from a track located in a county with a population

1 in excess of 230,000 and that borders the Mississippi
2 River shall retain all purse moneys for its own purse
3 account consistent with distribution set forth in this
4 subsection (h), and inter-track wagering location
5 licensees that accept wagers on races conducted by an
6 organization licensee located in a county with a
7 population in excess of 230,000 and that borders the
8 Mississippi River shall distribute all purse moneys to
9 purses at the operating host track; (iii) until January 1,
10 2000, except as provided in subsection (g) of Section 27
11 of this Act, 1% of the pari-mutuel handle wagered on
12 inter-track wagering and simulcast wagering at each
13 inter-track wagering location licensee facility to the
14 Horse Racing Tax Allocation Fund, provided that, to the
15 extent the total amount collected and distributed to the
16 Horse Racing Tax Allocation Fund under this subsection (h)
17 during any calendar year exceeds the amount collected and
18 distributed to the Horse Racing Tax Allocation Fund during
19 calendar year 1994, that excess amount shall be
20 redistributed (I) to all inter-track wagering location
21 licensees, based on each licensee's pro rata share of the
22 total handle from inter-track wagering and simulcast
23 wagering for all inter-track wagering location licensees
24 during the calendar year in which this provision is
25 applicable; then (II) the amounts redistributed to each
26 inter-track wagering location licensee as described in

1 subpart (I) shall be further redistributed as provided in
2 subparagraph (B) of paragraph (5) of subsection (g) of
3 this Section 26 provided first, that the shares of those
4 amounts, which are to be redistributed to the host track
5 or to purses at the host track under subparagraph (B) of
6 paragraph (5) of subsection (g) of this Section 26 shall
7 be redistributed based on each host track's pro rata share
8 of the total inter-track wagering and simulcast wagering
9 handle at all host tracks during the calendar year in
10 question, and second, that any amounts redistributed as
11 described in part (I) to an inter-track wagering location
12 licensee that accepts wagers on races conducted by an
13 organization licensee that conducts a race meet in a
14 county with a population in excess of 230,000 and that
15 borders the Mississippi River shall be further
16 redistributed, effective January 1, 2017, as provided in
17 paragraph (7) of subsection (g) of this Section 26, with
18 the portion of that further redistribution allocated to
19 purses at that organization licensee to be divided between
20 standardbred purses and thoroughbred purses based on the
21 amounts otherwise allocated to purses at that organization
22 licensee during the calendar year in question; and (iv) 8%
23 of the pari-mutuel handle on inter-track wagering wagered
24 at such location to satisfy all costs and expenses of
25 conducting its wagering. The remainder of the monies
26 retained by the inter-track wagering location licensee

1 shall be allocated 40% to the location licensee and 60% to
2 the organization licensee which provides the Illinois
3 races to the location, except that an inter-track wagering
4 location licensee that derives its license from a track
5 located in a county with a population in excess of 230,000
6 and that borders the Mississippi River shall not divide
7 any remaining retention with the organization licensee
8 that provides the race or races and an inter-track
9 wagering location licensee that accepts wagers on races
10 conducted by an organization licensee that conducts a race
11 meet in a county with a population in excess of 230,000 and
12 that borders the Mississippi River shall not divide any
13 remaining retention with the organization licensee.
14 Notwithstanding the provisions of clauses (ii) and (iv) of
15 this paragraph, in the case of the additional inter-track
16 wagering location licenses authorized under paragraph (1)
17 of this subsection (h) by Public Act 87-110, those
18 licensees shall pay the following amounts as purses:
19 during the first 12 months the licensee is in operation,
20 5.25% of the pari-mutuel handle wagered at the location on
21 races; during the second 12 months, 5.25%; during the
22 third 12 months, 5.75%; during the fourth 12 months,
23 6.25%; and during the fifth 12 months and thereafter,
24 6.75%. The following amounts shall be retained by the
25 licensee to satisfy all costs and expenses of conducting
26 its wagering: during the first 12 months the licensee is

1 in operation, 8.25% of the pari-mutuel handle wagered at
2 the location; during the second 12 months, 8.25%; during
3 the third 12 months, 7.75%; during the fourth 12 months,
4 7.25%; and during the fifth 12 months and thereafter,
5 6.75%. For additional inter-track wagering location
6 licensees authorized under Public Act 89-16, purses for
7 the first 12 months the licensee is in operation shall be
8 5.75% of the pari-mutuel wagered at the location, purses
9 for the second 12 months the licensee is in operation
10 shall be 6.25%, and purses thereafter shall be 6.75%. For
11 additional inter-track location licensees authorized under
12 Public Act 89-16, the licensee shall be allowed to retain
13 to satisfy all costs and expenses: 7.75% of the
14 pari-mutuel handle wagered at the location during its
15 first 12 months of operation, 7.25% during its second 12
16 months of operation, and 6.75% thereafter.

17 (C) There is hereby created the Horse Racing Tax
18 Allocation Fund which shall remain in existence until
19 December 31, 1999. Moneys remaining in the Fund after
20 December 31, 1999 shall be paid into the General Revenue
21 Fund. Until January 1, 2000, all monies paid into the
22 Horse Racing Tax Allocation Fund pursuant to this
23 paragraph (11) by inter-track wagering location licensees
24 located in park districts of 500,000 population or less,
25 or in a municipality that is not included within any park
26 district but is included within a conservation district

1 and is the county seat of a county that (i) is contiguous
2 to the state of Indiana and (ii) has a 1990 population of
3 88,257 according to the United States Bureau of the
4 Census, and operating on May 1, 1994 shall be allocated by
5 appropriation as follows:

6 Two-sevenths to the Department of Agriculture.
7 Fifty percent of this two-sevenths shall be used to
8 promote the Illinois horse racing and breeding
9 industry, and shall be distributed by the Department
10 of Agriculture upon the advice of a 9-member committee
11 appointed by the Governor consisting of the following
12 members: the Director of Agriculture, who shall serve
13 as chairman; 2 representatives of organization
14 licensees conducting thoroughbred race meetings in
15 this State, recommended by those licensees; 2
16 representatives of organization licensees conducting
17 standardbred race meetings in this State, recommended
18 by those licensees; a representative of the Illinois
19 Thoroughbred Breeders and Owners Foundation,
20 recommended by that Foundation; a representative of
21 the Illinois Standardbred Owners and Breeders
22 Association, recommended by that Association; a
23 representative of the Horsemen's Benevolent and
24 Protective Association or any successor organization
25 thereto established in Illinois comprised of the
26 largest number of owners and trainers, recommended by

1 that Association or that successor organization; and a
2 representative of the Illinois Harness Horsemen's
3 Association, recommended by that Association.
4 Committee members shall serve for terms of 2 years,
5 commencing January 1 of each even-numbered year. If a
6 representative of any of the above-named entities has
7 not been recommended by January 1 of any even-numbered
8 year, the Governor shall appoint a committee member to
9 fill that position. Committee members shall receive no
10 compensation for their services as members but shall
11 be reimbursed for all actual and necessary expenses
12 and disbursements incurred in the performance of their
13 official duties. The remaining 50% of this
14 two-sevenths shall be distributed to county fairs for
15 premiums and rehabilitation as set forth in the
16 Agricultural Fair Act;

17 Four-sevenths to park districts or municipalities
18 that do not have a park district of 500,000 population
19 or less for museum purposes (if an inter-track
20 wagering location licensee is located in such a park
21 district) or to conservation districts for museum
22 purposes (if an inter-track wagering location licensee
23 is located in a municipality that is not included
24 within any park district but is included within a
25 conservation district and is the county seat of a
26 county that (i) is contiguous to the state of Indiana

1 and (ii) has a 1990 population of 88,257 according to
2 the United States Bureau of the Census, except that if
3 the conservation district does not maintain a museum,
4 the monies shall be allocated equally between the
5 county and the municipality in which the inter-track
6 wagering location licensee is located for general
7 purposes) or to a municipal recreation board for park
8 purposes (if an inter-track wagering location licensee
9 is located in a municipality that is not included
10 within any park district and park maintenance is the
11 function of the municipal recreation board and the
12 municipality has a 1990 population of 9,302 according
13 to the United States Bureau of the Census); provided
14 that the monies are distributed to each park district
15 or conservation district or municipality that does not
16 have a park district in an amount equal to
17 four-sevenths of the amount collected by each
18 inter-track wagering location licensee within the park
19 district or conservation district or municipality for
20 the Fund. Monies that were paid into the Horse Racing
21 Tax Allocation Fund before August 9, 1991 (the
22 effective date of Public Act 87-110) by an inter-track
23 wagering location licensee located in a municipality
24 that is not included within any park district but is
25 included within a conservation district as provided in
26 this paragraph shall, as soon as practicable after

1 August 9, 1991 (the effective date of Public Act
2 87-110), be allocated and paid to that conservation
3 district as provided in this paragraph. Any park
4 district or municipality not maintaining a museum may
5 deposit the monies in the corporate fund of the park
6 district or municipality where the inter-track
7 wagering location is located, to be used for general
8 purposes; and

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

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

20 Two-sevenths to the Department of Agriculture.
21 Fifty percent of this two-sevenths shall be used to
22 promote the Illinois horse racing and breeding
23 industry, and shall be distributed by the Department
24 of Agriculture upon the advice of a 9-member committee
25 appointed by the Governor consisting of the following
26 members: the Director of Agriculture, who shall serve

1 as chairman; 2 representatives of organization
2 licensees conducting thoroughbred race meetings in
3 this State, recommended by those licensees; 2
4 representatives of organization licensees conducting
5 standardbred race meetings in this State, recommended
6 by those licensees; a representative of the Illinois
7 Thoroughbred Breeders and Owners Foundation,
8 recommended by that Foundation; a representative of
9 the Illinois Standardbred Owners and Breeders
10 Association, recommended by that Association; a
11 representative of the Horsemen's Benevolent and
12 Protective Association or any successor organization
13 thereto established in Illinois comprised of the
14 largest number of owners and trainers, recommended by
15 that Association or that successor organization; and a
16 representative of the Illinois Harness Horsemen's
17 Association, recommended by that Association.
18 Committee members shall serve for terms of 2 years,
19 commencing January 1 of each even-numbered year. If a
20 representative of any of the above-named entities has
21 not been recommended by January 1 of any even-numbered
22 year, the Governor shall appoint a committee member to
23 fill that position. Committee members shall receive no
24 compensation for their services as members but shall
25 be reimbursed for all actual and necessary expenses
26 and disbursements incurred in the performance of their

1 official duties. The remaining 50% of this
2 two-sevenths shall be distributed to county fairs for
3 premiums and rehabilitation as set forth in the
4 Agricultural Fair Act;

5 Four-sevenths to museums and aquariums located in
6 park districts of over 500,000 population; provided
7 that the monies are distributed in accordance with the
8 previous year's distribution of the maintenance tax
9 for such museums and aquariums as provided in Section
10 2 of the Park District and Municipal Aquarium and
11 Museum Act; and

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

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

25 (i) If the inter-track wagering licensee,
26 except an inter-track wagering licensee that

1 derives its license from an organization licensee
2 located in a county with a population in excess of
3 230,000 and bounded by the Mississippi River, is
4 not conducting its own race meeting during the
5 same dates, then the entire purse allocation shall
6 be to purses at the track where the races wagered
7 on are being conducted.

8 (ii) If the inter-track wagering licensee,
9 except an inter-track wagering licensee that
10 derives its license from an organization licensee
11 located in a county with a population in excess of
12 230,000 and bounded by the Mississippi River, is
13 also conducting its own race meeting during the
14 same dates, then the purse allocation shall be as
15 follows: 50% to purses at the track where the
16 races wagered on are being conducted; 50% to
17 purses at the track where the inter-track wagering
18 licensee is accepting such wagers.

19 (iii) If the inter-track wagering is being
20 conducted by an inter-track wagering location
21 licensee, except an inter-track wagering location
22 licensee that derives its license from an
23 organization licensee located in a county with a
24 population in excess of 230,000 and bounded by the
25 Mississippi River, the entire purse allocation for
26 Illinois races shall be to purses at the track

1 where the race meeting being wagered on is being
2 held.

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

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

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

23 (C) The Board, and any person or persons to whom it
24 delegates this power, may eject or exclude from any
25 licensee's facilities, any person whose conduct or
26 reputation is such that his presence on such premises

1 may, in the opinion of the Board, call into the
2 question the honesty and integrity of, or interfere
3 with the orderly conduct of such wagering; provided,
4 however, that no person shall be excluded or ejected
5 from such premises solely on the grounds of race,
6 color, creed, national origin, ancestry, or sex.

7 (D) (Blank).

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

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

21 (G) The Board is vested with the power to impose
22 civil penalties of up to \$5,000 against individuals
23 and up to \$10,000 against licensees for each violation
24 of any provision of this Act relating to the conduct of
25 this wagering, any rules adopted by the Board, any
26 order of the Board or any other action which in the

1 Board's discretion, is a detriment or impediment to
2 such wagering.

3 (13) The Department of Agriculture may enter into
4 agreements with licensees authorizing such licensees to
5 conduct inter-track wagering on races to be held at the
6 licensed race meetings conducted by the Department of
7 Agriculture. Such agreement shall specify the races of the
8 Department of Agriculture's licensed race meeting upon
9 which the licensees will conduct wagering. In the event
10 that a licensee conducts inter-track pari-mutuel wagering
11 on races from the Illinois State Fair or DuQuoin State
12 Fair which are in addition to the licensee's previously
13 approved racing program, those races shall be considered a
14 separate racing day for the purpose of determining the
15 daily handle and computing the privilege or pari-mutuel
16 tax on that daily handle as provided in Sections 27 and
17 27.1. Such agreements shall be approved by the Board
18 before such wagering may be conducted. In determining
19 whether to grant approval, the Board shall give due
20 consideration to the best interests of the public and of
21 horse racing. The provisions of paragraphs (1), (8),
22 (8.1), and (8.2) of subsection (h) of this Section which
23 are not specified in this paragraph (13) shall not apply
24 to licensed race meetings conducted by the Department of
25 Agriculture at the Illinois State Fair in Sangamon County
26 or the DuQuoin State Fair in Perry County, or to any

1 wagering conducted on those race meetings.

2 (14) An inter-track wagering location license
3 authorized by the Board in 2016 that is owned and operated
4 by a race track in Rock Island County shall be transferred
5 to a commonly owned race track in Cook County on August 12,
6 2016 (the effective date of Public Act 99-757). The
7 licensee shall retain its status in relation to purse
8 distribution under paragraph (11) of this subsection (h)
9 following the transfer to the new entity. The pari-mutuel
10 tax credit under Section 32.1 shall not be applied toward
11 any pari-mutuel tax obligation of the inter-track wagering
12 location licensee of the license that is transferred under
13 this paragraph (14).

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

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

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

23 (735 ILCS 30/15-5-15)

24 Sec. 15-5-15. Eminent domain powers in ILCS Chapters 70

1 through 75. The following provisions of law may include
2 express grants of the power to acquire property by
3 condemnation or eminent domain:

4 (70 ILCS 5/8.02 and 5/9); Airport Authorities Act; airport
5 authorities; for public airport facilities.

6 (70 ILCS 5/8.05 and 5/9); Airport Authorities Act; airport
7 authorities; for removal of airport hazards.

8 (70 ILCS 5/8.06 and 5/9); Airport Authorities Act; airport
9 authorities; for reduction of the height of objects or
10 structures.

11 (70 ILCS 10/4); Interstate Airport Authorities Act; interstate
12 airport authorities; for general purposes.

13 (70 ILCS 15/3); Kankakee River Valley Area Airport Authority
14 Act; Kankakee River Valley Area Airport Authority; for
15 acquisition of land for airports.

16 (70 ILCS 200/2-20); Civic Center Code; civic center
17 authorities; for grounds, centers, buildings, and parking.

18 (70 ILCS 200/5-35); Civic Center Code; Aledo Civic Center
19 Authority; for grounds, centers, buildings, and parking.

20 (70 ILCS 200/10-15); Civic Center Code; Aurora Metropolitan
21 Exposition, Auditorium and Office Building Authority; for
22 grounds, centers, buildings, and parking.

23 (70 ILCS 200/15-40); Civic Center Code; Benton Civic Center
24 Authority; for grounds, centers, buildings, and parking.

25 (70 ILCS 200/20-15); Civic Center Code; Bloomington Civic

1 Center Authority; for grounds, centers, buildings, and
2 parking.

3 (70 ILCS 200/35-35); Civic Center Code; Brownstown Park
4 District Civic Center Authority; for grounds, centers,
5 buildings, and parking.

6 (70 ILCS 200/40-35); Civic Center Code; Carbondale Civic
7 Center Authority; for grounds, centers, buildings, and
8 parking.

9 (70 ILCS 200/55-60); Civic Center Code; Chicago South Civic
10 Center Authority; for grounds, centers, buildings, and
11 parking.

12 (70 ILCS 200/60-30); Civic Center Code; Collinsville
13 Metropolitan Exposition, Auditorium and Office Building
14 Authority; for grounds, centers, buildings, and parking.

15 (70 ILCS 200/70-35); Civic Center Code; Crystal Lake Civic
16 Center Authority; for grounds, centers, buildings, and
17 parking.

18 (70 ILCS 200/75-20); Civic Center Code; Decatur Metropolitan
19 Exposition, Auditorium and Office Building Authority; for
20 grounds, centers, buildings, and parking.

21 (70 ILCS 200/80-15); Civic Center Code; DuPage County
22 Metropolitan Exposition, Auditorium and Office Building
23 Authority; for grounds, centers, buildings, and parking.

24 (70 ILCS 200/85-35); Civic Center Code; Elgin Metropolitan
25 Exposition, Auditorium and Office Building Authority; for
26 grounds, centers, buildings, and parking.

1 (70 ILCS 200/95-25); Civic Center Code; Herrin Metropolitan
2 Exposition, Auditorium and Office Building Authority; for
3 grounds, centers, buildings, and parking.

4 (70 ILCS 200/110-35); Civic Center Code; Illinois Valley Civic
5 Center Authority; for grounds, centers, buildings, and
6 parking.

7 (70 ILCS 200/115-35); Civic Center Code; Jasper County Civic
8 Center Authority; for grounds, centers, buildings, and
9 parking.

10 (70 ILCS 200/120-25); Civic Center Code; Jefferson County
11 Metropolitan Exposition, Auditorium and Office Building
12 Authority; for grounds, centers, buildings, and parking.

13 (70 ILCS 200/125-15); Civic Center Code; Jo Daviess County
14 Civic Center Authority; for grounds, centers, buildings,
15 and parking.

16 (70 ILCS 200/130-30); Civic Center Code; Katherine Dunham
17 Metropolitan Exposition, Auditorium and Office Building
18 Authority; for grounds, centers, buildings, and parking.

19 (70 ILCS 200/145-35); Civic Center Code; Marengo Civic Center
20 Authority; for grounds, centers, buildings, and parking.

21 (70 ILCS 200/150-35); Civic Center Code; Mason County Civic
22 Center Authority; for grounds, centers, buildings, and
23 parking.

24 (70 ILCS 200/155-15); Civic Center Code; Matteson Metropolitan
25 Civic Center Authority; for grounds, centers, buildings,
26 and parking.

1 (70 ILCS 200/160-35); Civic Center Code; Maywood Civic Center
2 Authority; for grounds, centers, buildings, and parking.

3 (70 ILCS 200/165-35); Civic Center Code; Melrose Park
4 Metropolitan Exposition Auditorium and Office Building
5 Authority; for grounds, centers, buildings, and parking.

6 (70 ILCS 200/170-20); Civic Center Code; certain Metropolitan
7 Exposition, Auditorium and Office Building Authorities;
8 for general purposes.

9 (70 ILCS 200/180-35); Civic Center Code; Normal Civic Center
10 Authority; for grounds, centers, buildings, and parking.

11 (70 ILCS 200/185-15); Civic Center Code; Oak Park Civic Center
12 Authority; for grounds, centers, buildings, and parking.

13 (70 ILCS 200/195-35); Civic Center Code; Ottawa Civic Center
14 Authority; for grounds, centers, buildings, and parking.

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

17 (70 ILCS 200/205-15); Civic Center Code; Peoria Civic Center
18 Authority; for grounds, centers, buildings, and parking.

19 (70 ILCS 200/210-35); Civic Center Code; Pontiac Civic Center
20 Authority; for grounds, centers, buildings, and parking.

21 (70 ILCS 200/215-15); Civic Center Code; Illinois Quad City
22 Civic Center Authority; for grounds, centers, buildings,
23 and parking.

24 (70 ILCS 200/220-30); Civic Center Code; Quincy Metropolitan
25 Exposition, Auditorium and Office Building Authority; for
26 grounds, centers, buildings, and parking.

1 (70 ILCS 200/225-35); Civic Center Code; Randolph County Civic
2 Center Authority; for grounds, centers, buildings, and
3 parking.

4 (70 ILCS 200/230-35); Civic Center Code; River Forest
5 Metropolitan Exposition, Auditorium and Office Building
6 Authority; for grounds, centers, buildings, and parking.

7 (70 ILCS 200/235-40); Civic Center Code; Riverside Civic
8 Center Authority; for grounds, centers, buildings, and
9 parking.

10 (70 ILCS 200/245-35); Civic Center Code; Salem Civic Center
11 Authority; for grounds, centers, buildings, and parking.

12 (70 ILCS 200/255-20); Civic Center Code; Springfield
13 Metropolitan Exposition and Auditorium Authority; for
14 grounds, centers, and parking.

15 (70 ILCS 200/260-35); Civic Center Code; Sterling Metropolitan
16 Exposition, Auditorium and Office Building Authority; for
17 grounds, centers, buildings, and parking.

18 (70 ILCS 200/265-20); Civic Center Code; Vermilion County
19 Metropolitan Exposition, Auditorium and Office Building
20 Authority; for grounds, centers, buildings, and parking.

21 (70 ILCS 200/270-35); Civic Center Code; Waukegan Civic Center
22 Authority; for grounds, centers, buildings, and parking.

23 (70 ILCS 200/275-35); Civic Center Code; West Frankfort Civic
24 Center Authority; for grounds, centers, buildings, and
25 parking.

26 (70 ILCS 200/280-20); Civic Center Code; Will County

1 Metropolitan Exposition and Auditorium Authority; for
2 grounds, centers, and parking.

3 (70 ILCS 210/5); Metropolitan Pier and Exposition Authority
4 Act; Metropolitan Pier and Exposition Authority; for
5 general purposes, including quick-take power.

6 (70 ILCS 405/22.04); Soil and Water Conservation Districts
7 Act; soil and water conservation districts; for general
8 purposes.

9 (70 ILCS 410/10 and 410/12); Conservation District Act;
10 conservation districts; for open space, wildland, scenic
11 roadway, pathway, outdoor recreation, or other
12 conservation benefits.

13 (70 ILCS 503/25); Chanute-Rantoul National Aviation Center
14 Redevelopment Commission Act; Chanute-Rantoul National
15 Aviation Center Redevelopment Commission; for general
16 purposes.

17 (70 ILCS 507/15); Fort Sheridan Redevelopment Commission Act;
18 Fort Sheridan Redevelopment Commission; for general
19 purposes or to carry out comprehensive or redevelopment
20 plans.

21 (70 ILCS 520/8); Southwestern Illinois Development Authority
22 Act; Southwestern Illinois Development Authority; for
23 general purposes, including quick-take power.

24 (70 ILCS 605/4-17 and 605/5-7); Illinois Drainage Code;
25 drainage districts; for general purposes.

26 (70 ILCS 615/5 and 615/6); Chicago Drainage District Act;

1 corporate authorities; for construction and maintenance of
2 works.

3 (70 ILCS 705/10); Fire Protection District Act; fire
4 protection districts; for general purposes.

5 (70 ILCS 750/20); Flood Prevention District Act; flood
6 prevention districts; for general purposes.

7 (70 ILCS 805/6); Downstate Forest Preserve District Act;
8 certain forest preserve districts; for general purposes.

9 (70 ILCS 805/18.8); Downstate Forest Preserve District Act;
10 certain forest preserve districts; for recreational and
11 cultural facilities.

12 (70 ILCS 810/8); Cook County Forest Preserve District Act;
13 Forest Preserve District of Cook County; for general
14 purposes.

15 (70 ILCS 810/38); Cook County Forest Preserve District Act;
16 Forest Preserve District of Cook County; for recreational
17 facilities.

18 (70 ILCS 910/15 and 910/16); Hospital District Law; hospital
19 districts; for hospitals or hospital facilities.

20 (70 ILCS 915/3); Illinois Medical District Act; Illinois
21 Medical District Commission; for general purposes.

22 (70 ILCS 915/4.5); Illinois Medical District Act; Illinois
23 Medical District Commission; quick-take power for the
24 Illinois State Police Forensic Science Laboratory
25 (obsolete).

26 (70 ILCS 920/5); Tuberculosis Sanitarium District Act;

1 tuberculosis sanitarium districts; for tuberculosis
2 sanitariums.

3 (70 ILCS 925/20); Mid-Illinois Medical District Act;
4 Mid-Illinois Medical District; for general purposes.

5 (70 ILCS 930/20); Mid-America Medical District Act;
6 Mid-America Medical District Commission; for general
7 purposes.

8 (70 ILCS 935/20); Roseland Community Medical District Act;
9 medical district; for general purposes.

10 (70 ILCS 1005/7); Mosquito Abatement District Act; mosquito
11 abatement districts; for general purposes.

12 (70 ILCS 1105/8); Museum District Act; museum districts; for
13 general purposes.

14 (70 ILCS 1205/7-1); Park District Code; park districts; for
15 streets and other purposes.

16 (70 ILCS 1205/8-1); Park District Code; park districts; for
17 parks.

18 (70 ILCS 1205/9-2 and 1205/9-4); Park District Code; park
19 districts; for airports and landing fields.

20 (70 ILCS 1205/11-2 and 1205/11-3); Park District Code; park
21 districts; for State land abutting public water and
22 certain access rights.

23 (70 ILCS 1205/11.1-3); Park District Code; park districts; for
24 harbors.

25 (70 ILCS 1225/2); Park Commissioners Land Condemnation Act;
26 park districts; for street widening.

1 (70 ILCS 1230/1 and 1230/1-a); Park Commissioners Water
2 Control Act; park districts; for parks, boulevards,
3 driveways, parkways, viaducts, bridges, or tunnels.
4 (70 ILCS 1250/2); Park Commissioners Street Control (1889)
5 Act; park districts; for boulevards or driveways.
6 (70 ILCS 1290/1); Park District and Municipal Aquarium and
7 Museum Act; municipalities or park districts; for
8 aquariums or museums.
9 (70 ILCS 1305/2); Park District Airport Zoning Act; park
10 districts; for restriction of the height of structures.
11 (70 ILCS 1310/5); Park District Elevated Highway Act; park
12 districts; for elevated highways.
13 (70 ILCS 1505/15); Chicago Park District Act; Chicago Park
14 District; for parks and other purposes.
15 (70 ILCS 1505/25.1); Chicago Park District Act; Chicago Park
16 District; for parking lots or garages.
17 (70 ILCS 1505/26.3); Chicago Park District Act; Chicago Park
18 District; for harbors.
19 (70 ILCS 1570/5); Lincoln Park Commissioners Land Condemnation
20 Act; Lincoln Park Commissioners; for land and interests in
21 land, including riparian rights.
22 (70 ILCS 1801/30); Alexander-Cairo Port District Act;
23 Alexander-Cairo Port District; for general purposes.
24 (70 ILCS 1805/8); Havana Regional Port District Act; Havana
25 Regional Port District; for general purposes.
26 (70 ILCS 1810/7); Illinois International Port District Act;

1 Illinois International Port District; for general
2 purposes.

3 (70 ILCS 1815/13); Illinois Valley Regional Port District Act;
4 Illinois Valley Regional Port District; for general
5 purposes.

6 (70 ILCS 1820/4); Jackson-Union Counties Regional Port
7 District Act; Jackson-Union Counties Regional Port
8 District; for removal of airport hazards or reduction of
9 the height of objects or structures.

10 (70 ILCS 1820/5); Jackson-Union Counties Regional Port
11 District Act; Jackson-Union Counties Regional Port
12 District; for general purposes.

13 (70 ILCS 1825/4.9); Joliet Regional Port District Act; Joliet
14 Regional Port District; for removal of airport hazards.

15 (70 ILCS 1825/4.10); Joliet Regional Port District Act; Joliet
16 Regional Port District; for reduction of the height of
17 objects or structures.

18 (70 ILCS 1825/4.18); Joliet Regional Port District Act; Joliet
19 Regional Port District; for removal of hazards from ports
20 and terminals.

21 (70 ILCS 1825/5); Joliet Regional Port District Act; Joliet
22 Regional Port District; for general purposes.

23 (70 ILCS 1830/7.1); Kaskaskia Regional Port District Act;
24 Kaskaskia Regional Port District; for removal of hazards
25 from ports and terminals.

26 (70 ILCS 1830/14); Kaskaskia Regional Port District Act;

1 Kaskaskia Regional Port District; for general purposes.
2 (70 ILCS 1831/30); Massac-Metropolis Port District Act;
3 Massac-Metropolis Port District; for general purposes.
4 (70 ILCS 1835/5.10); Mt. Carmel Regional Port District Act;
5 Mt. Carmel Regional Port District; for removal of airport
6 hazards.
7 (70 ILCS 1835/5.11); Mt. Carmel Regional Port District Act;
8 Mt. Carmel Regional Port District; for reduction of the
9 height of objects or structures.
10 (70 ILCS 1835/6); Mt. Carmel Regional Port District Act; Mt.
11 Carmel Regional Port District; for general purposes.
12 (70 ILCS 1837/30); Ottawa Port District Act; Ottawa Port
13 District; for general purposes.
14 (70 ILCS 1845/4.9); Seneca Regional Port District Act; Seneca
15 Regional Port District; for removal of airport hazards.
16 (70 ILCS 1845/4.10); Seneca Regional Port District Act; Seneca
17 Regional Port District; for reduction of the height of
18 objects or structures.
19 (70 ILCS 1845/5); Seneca Regional Port District Act; Seneca
20 Regional Port District; for general purposes.
21 (70 ILCS 1850/4); Shawneetown Regional Port District Act;
22 Shawneetown Regional Port District; for removal of airport
23 hazards or reduction of the height of objects or
24 structures.
25 (70 ILCS 1850/5); Shawneetown Regional Port District Act;
26 Shawneetown Regional Port District; for general purposes.

1 (70 ILCS 1855/4); Southwest Regional Port District Act;
2 Southwest Regional Port District; for removal of airport
3 hazards or reduction of the height of objects or
4 structures.

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

7 (70 ILCS 1860/4); Tri-City Regional Port District Act;
8 Tri-City Regional Port District; for removal of airport
9 hazards.

10 (70 ILCS 1860/5); Tri-City Regional Port District Act;
11 Tri-City Regional Port District; for the development of
12 facilities.

13 (70 ILCS 1863/11); Upper Mississippi River International Port
14 District Act; Upper Mississippi River International Port
15 District; for general purposes.

16 (70 ILCS 1865/4.9); Waukegan Port District Act; Waukegan Port
17 District; for removal of airport hazards.

18 (70 ILCS 1865/4.10); Waukegan Port District Act; Waukegan Port
19 District; for restricting the height of objects or
20 structures.

21 (70 ILCS 1865/5); Waukegan Port District Act; Waukegan Port
22 District; for the development of facilities.

23 (70 ILCS 1870/8); White County Port District Act; White County
24 Port District; for the development of facilities.

25 (70 ILCS 1905/16); Railroad Terminal Authority Act; Railroad
26 Terminal Authority (Chicago); for general purposes.

1 (70 ILCS 1915/25); Grand Avenue Railroad Relocation Authority
2 Act; Grand Avenue Railroad Relocation Authority; for
3 general purposes, including quick-take power (now
4 obsolete).

5 (70 ILCS 1935/25); Elmwood Park Grade Separation Authority
6 Act; Elmwood Park Grade Separation Authority; for general
7 purposes.

8 (70 ILCS 2105/9b); River Conservancy Districts Act; river
9 conservancy districts; for general purposes.

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

12 (70 ILCS 2205/15); Sanitary District Act of 1907; sanitary
13 districts; for corporate purposes.

14 (70 ILCS 2205/18); Sanitary District Act of 1907; sanitary
15 districts; for improvements and works.

16 (70 ILCS 2205/19); Sanitary District Act of 1907; sanitary
17 districts; for access to property.

18 (70 ILCS 2305/8); North Shore Water Reclamation District Act;
19 North Shore Water Reclamation District; for corporate
20 purposes.

21 (70 ILCS 2305/15); North Shore Water Reclamation District Act;
22 North Shore Water Reclamation District; for improvements.

23 (70 ILCS 2405/7.9); Sanitary District Act of 1917; Sanitary
24 District of Decatur; for carrying out agreements to sell,
25 convey, or disburse treated wastewater to a private
26 entity.

1 (70 ILCS 2405/8); Sanitary District Act of 1917; sanitary
2 districts; for corporate purposes.

3 (70 ILCS 2405/15); Sanitary District Act of 1917; sanitary
4 districts; for improvements.

5 (70 ILCS 2405/16.9 and 2405/16.10); Sanitary District Act of
6 1917; sanitary districts; for waterworks.

7 (70 ILCS 2405/17.2); Sanitary District Act of 1917; sanitary
8 districts; for public sewer and water utility treatment
9 works.

10 (70 ILCS 2405/18); Sanitary District Act of 1917; sanitary
11 districts; for dams or other structures to regulate water
12 flow.

13 (70 ILCS 2605/8); Metropolitan Water Reclamation District Act;
14 Metropolitan Water Reclamation District; for corporate
15 purposes.

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

19 (70 ILCS 2605/17); Metropolitan Water Reclamation District
20 Act; Metropolitan Water Reclamation District; for bridges.

21 (70 ILCS 2605/35); Metropolitan Water Reclamation District
22 Act; Metropolitan Water Reclamation District; for widening
23 and deepening a navigable stream.

24 (70 ILCS 2805/10); Sanitary District Act of 1936; sanitary
25 districts; for corporate purposes.

26 (70 ILCS 2805/24); Sanitary District Act of 1936; sanitary

1 districts; for improvements.

2 (70 ILCS 2805/26i and 2805/26j); Sanitary District Act of
3 1936; sanitary districts; for drainage systems.

4 (70 ILCS 2805/27); Sanitary District Act of 1936; sanitary
5 districts; for dams or other structures to regulate water
6 flow.

7 (70 ILCS 2805/32k); Sanitary District Act of 1936; sanitary
8 districts; for water supply.

9 (70 ILCS 2805/32l); Sanitary District Act of 1936; sanitary
10 districts; for waterworks.

11 (70 ILCS 2905/2-7); Metro-East Sanitary District Act of 1974;
12 Metro-East Sanitary District; for corporate purposes.

13 (70 ILCS 2905/2-8); Metro-East Sanitary District Act of 1974;
14 Metro-East Sanitary District; for access to property.

15 (70 ILCS 3010/10); Sanitary District Revenue Bond Act;
16 sanitary districts; for sewerage systems.

17 (70 ILCS 3205/12); Illinois Sports Facilities Authority Act;
18 Illinois Sports Facilities Authority; quick-take power for
19 its corporate purposes (obsolete).

20 (70 ILCS 3405/16); Surface Water Protection District Act;
21 surface water protection districts; for corporate
22 purposes.

23 (70 ILCS 3605/7); Metropolitan Transit Authority Act; Chicago
24 Transit Authority; for transportation systems.

25 (70 ILCS 3605/8); Metropolitan Transit Authority Act; Chicago
26 Transit Authority; for general purposes.

1 (70 ILCS 3605/10); Metropolitan Transit Authority Act; Chicago
2 Transit Authority; for general purposes, including
3 railroad property.

4 (70 ILCS 3610/3 and 3610/5); Local Mass Transit District Act;
5 local mass transit districts; for general purposes.

6 (70 ILCS 3615/2.13); Regional Transportation Authority Act;
7 Regional Transportation Authority; for general purposes.

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

10 (70 ILCS 3705/23a); Public Water District Act; public water
11 districts; for sewerage properties.

12 (70 ILCS 3705/23e); Public Water District Act; public water
13 districts; for combined waterworks and sewerage systems.

14 (70 ILCS 3715/6); Water Authorities Act; water authorities;
15 for facilities to ensure adequate water supply.

16 (70 ILCS 3715/27); Water Authorities Act; water authorities;
17 for access to property.

18 (75 ILCS 5/4-7); Illinois Local Library Act; boards of library
19 trustees; for library buildings.

20 (75 ILCS 16/30-55.80); Public Library District Act of 1991;
21 public library districts; for general purposes.

22 (75 ILCS 65/1 and 65/3); Libraries in Parks Act; corporate
23 authorities of city or park district, or board of park
24 commissioners; for free public library buildings.

25 (Source: Incorporates 98-564, eff. 8-27-13; P.A. 98-756, eff.
26 7-16-14; 99-669, eff. 7-29-16.)

1 ARTICLE 25. HISTORIC RESIDENCE

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

4 (35 ILCS 200/10-40)

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

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

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

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

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

22 (2) individually designated pursuant to an
23 approved county or municipal landmark ordinance; or

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

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

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

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

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

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

21 (h) "Fair cash value" means the fair cash value of the
22 historic building, as finally determined for that year by
23 the assessment officer, board of review, Property Tax
24 Appeal Board, or court ~~on the basis of the assessment~~
25 ~~officer's property record card~~, representing the value of
26 the property prior to the commencement of rehabilitation

1 without consideration of any reduction reflecting value
2 during the rehabilitation work. The changes made to this
3 Section by this amendatory Act of the 103rd General
4 Assembly are declarative of existing law and shall not be
5 construed as a new enactment.

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

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

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

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

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

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

25 (1) enforcing appropriate legislation for the
26 designation of historic buildings;

1 (2) having established an adequate and qualified
2 historic review commission;

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

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

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

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

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

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

26 (r) "Owner-occupied single family residence" means a

1 residence in which the title holder of record (i) holds
2 fee simple ownership and (ii) occupies the property as
3 his, her, or their principal residence.

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

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

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

14 (35 ILCS 200/10-50)

15 Sec. 10-50. Valuation after 8 year valuation period.

16 (a) For the 4 years after the expiration of the 8-year
17 valuation period, the valuation for purposes of computing the
18 assessed valuation shall not exceed the following ~~be as~~
19 ~~follows:~~

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

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

24 For the third year, the base year valuation plus 75%
25 of the adjustment in value.

1 For the fourth year, the then current fair cash value.

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

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

10 ARTICLE 30. TOWNSHIP ASSESSORS

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

13 (35 ILCS 200/2-5)

14 Sec. 2-5. Multi-township assessors.

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

18 (1) If 2 or more qualified townships ~~townships with~~
19 ~~less than 1,000 inhabitants~~ are contiguous, one
20 multi-township assessor shall be elected to assess the
21 property in as many of the townships as are contiguous and
22 whose combined population exceeds the maximum population
23 amount ~~is 1,000 or more inhabitants.~~

1 (2) If any qualified township ~~of less than 1,000~~
2 ~~inhabitants~~ is not contiguous to another qualified
3 township ~~of less than 1,000 inhabitants~~, one
4 multi-township assessor shall be elected to assess the
5 property of that township and any other township to which
6 it is contiguous.

7 (b) As used in this Section:

8 "Maximum population amount" means:

9 (1) before the publication of population data from the
10 2030 federal decennial census, 1,000 inhabitants; and

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

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

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

16 (35 ILCS 200/2-10)

17 Sec. 2-10. Mandatory establishment of multi-township
18 assessment districts. Before August 1, 2002 and every 10
19 years thereafter, the supervisor of assessments shall prepare
20 maps, by county, of the townships, indicating the number of
21 inhabitants and the equalized assessed valuation of each
22 township for the preceding year, within the counties under
23 township organization, and shall distribute a copy of that map
24 to the county board and to each township supervisor, board of
25 trustees, sitting township or multi-township assessor, and to

1 the Department. The map shall contain suggested multi-township
2 assessment districts for purposes of assessment. Upon receipt
3 of the maps, the boards of trustees shall determine
4 separately, by majority vote, if the suggested multi-township
5 districts are acceptable.

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

19 If a multi-township assessment district is not acceptable
20 to any board of trustees, they shall so determine and further
21 determine an alternative multi-township assessment district.
22 The suggested or alternative multi-township assessment
23 district shall contain at least 2 qualified townships, as
24 defined in Section 2-5 ~~and 1,000 or more inhabitants,~~ shall
25 contain no less than the total area of any one township, shall
26 be contiguous to at least one other township in the

1 multi-township assessment district, and shall be located
2 within one county. For purposes of this Section only,
3 townships are contiguous if they share a common boundary line
4 or meet at any point. This amendatory Act of 1996 is not a new
5 enactment, but is declarative of existing law.

6 Before September 15, 2002 and every 10 years thereafter,
7 the respective boards of town trustees shall notify the
8 supervisor of assessments and the Department whether they have
9 accepted the suggested multi-township assessment district or
10 whether they have adopted an alternative district, and, in the
11 latter case, they shall include in the notification a
12 description or map, by township, of the alternative district.
13 Before October 1, 2002 and every 10 years thereafter, the
14 supervisor of assessments shall determine whether any
15 suggested or alternative multi-township assessment district
16 meets the conditions of this Section and Section 2-5. If any
17 township board of trustees fails to so notify the supervisor
18 of assessments and the Department as provided in this Section,
19 the township shall be part of the original suggested
20 multi-township assessment district. In any dispute between 2
21 or more townships as to inclusion or exclusion of a township in
22 any one multi-township assessment district, the county board
23 shall hold a public hearing in the county seat and, as soon as
24 practicable thereafter, make a final determination as to the
25 composition of the district. It shall notify the Department of
26 the final determination before November 15, 2002 and every 10

1 years thereafter. The Department shall promulgate the
2 multi-township assessment districts, file the same with the
3 Secretary of State as provided in the Illinois Administrative
4 Procedure Act and so notify the township supervisors, boards
5 of trustees and county clerks of the townships and counties
6 subject to this Section and Section 2-5. If the Department's
7 promulgation removes a township from a prior multi-township
8 assessment district, that township shall, within 30 days after
9 the effective date of the removal, receive a distribution of a
10 portion of the assets of the prior multi-township assessment
11 district according to the ratio of the total equalized
12 assessed valuation of all the taxable property in the township
13 to the total equalized assessed valuation of all the taxable
14 property in the prior multi-township assessment district. If a
15 township is removed from one multi-township assessment
16 district and made a part of another multi-township assessment
17 district, the district from which the township is removed
18 shall, within 30 days after the effective date of the removal,
19 cause the township's distribution under this paragraph to be
20 paid directly to the district of which the township is made a
21 part. A township receiving such a distribution (or a
22 multi-township assessment district receiving such a
23 distribution on behalf of a township that is made a part of
24 that district) shall use the proceeds from the distribution
25 only in connection with assessing real estate in the township
26 for tax purposes.

1 (Source: P.A. 88-455; incorporates 88-221; 88-670, eff.
2 12-2-94; 89-502, eff. 6-28-96; 89-695, eff. 12-31-96.)

3 ARTICLE 40. PETROLEUM REFINERY

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

6 (35 ILCS 200/9-45)

7 Sec. 9-45. Property index number system. The county clerk
8 in counties of 3,000,000 or more inhabitants and, subject to
9 the approval of the county board, the chief county assessment
10 officer or recorder, in counties of less than 3,000,000
11 inhabitants, may establish a property index number system
12 under which property may be listed for purposes of assessment,
13 collection of taxes or automation of the office of the
14 recorder. The system may be adopted in addition to, or instead
15 of, the method of listing by legal description as provided in
16 Section 9-40. The system shall describe property by township,
17 section, block, and parcel or lot, and may cross-reference the
18 street or post office address, if any, and street code number,
19 if any. The county clerk, county treasurer, chief county
20 assessment officer or recorder may establish and maintain
21 cross indexes of numbers assigned under the system with the
22 complete legal description of the properties to which the
23 numbers relate. Index numbers shall be assigned by the county

1 clerk in counties of 3,000,000 or more inhabitants, and, at
2 the direction of the county board in counties with less than
3 3,000,000 inhabitants, shall be assigned by the chief county
4 assessment officer or recorder. Tax maps of the county clerk,
5 county treasurer or chief county assessment officer shall
6 carry those numbers. The indexes shall be open to public
7 inspection and be made available to the public. Any property
8 index number system established prior to the effective date of
9 this Code shall remain valid. However, in counties with less
10 than 3,000,000 inhabitants, the system may be transferred to
11 another authority upon the approval of the county board.

12 Any real property used for a power generating or
13 automotive manufacturing facility located within a county of
14 less than 1,000,000 inhabitants, as to which litigation with
15 respect to its assessed valuation is pending or was pending as
16 of January 1, 1993, may be the subject of a real property tax
17 assessment settlement agreement among the taxpayer and taxing
18 districts in which it is situated. In addition, any real
19 property that is located in a county with fewer than 1,000,000
20 inhabitants and (i) is used for natural gas extraction and
21 fractionation or olefin and polymer manufacturing or (ii) is
22 used for a petroleum refinery and (ii) located within a county
23 ~~of less than 1,000,000 inhabitants~~ may be the subject of a real
24 property tax assessment settlement agreement among the
25 taxpayer and taxing districts in which the property is
26 situated if litigation is or was pending as to its assessed

1 valuation as of January 1, 2003 or thereafter. Other
2 appropriate authorities, which may include county and State
3 boards or officials, may also be parties to such agreements.
4 Such agreements may include the assessment of the facility or
5 property for any years in dispute as well as for up to 10 years
6 in the future. Such agreements may provide for the settlement
7 of issues relating to the assessed value of the facility and
8 may provide for related payments, refunds, claims, credits
9 against taxes and liabilities in respect to past and future
10 taxes of taxing districts, including any fund created under
11 Section 20-35 of this Act, all implementing the settlement
12 agreement. Any such agreement may provide that parties thereto
13 agree not to challenge assessments as provided in the
14 agreement. An agreement entered into on or after January 1,
15 1993 may provide for the classification of property that is
16 the subject of the agreement as real or personal during the
17 term of the agreement and thereafter. It may also provide that
18 taxing districts agree to reimburse the taxpayer for amounts
19 paid by the taxpayer in respect to taxes for the real property
20 which is the subject of the agreement to the extent levied by
21 those respective districts, over and above amounts which would
22 be due if the facility were to be assessed as provided in the
23 agreement. Such reimbursement may be provided in the agreement
24 to be made by credit against taxes of the taxpayer. No credits
25 shall be applied against taxes levied with respect to debt
26 service or lease payments of a taxing district. No referendum

1 approval or appropriation shall be required for such an
2 agreement or such credits and any such obligation shall not
3 constitute indebtedness of the taxing district for purposes of
4 any statutory limitation. The county collector shall treat
5 credited amounts as if they had been received by the collector
6 as taxes paid by the taxpayer and as if remitted to the
7 district. A county treasurer who is a party to such an
8 agreement may agree to hold amounts paid in escrow as provided
9 in the agreement for possible use for paying taxes until
10 conditions of the agreement are met and then to apply these
11 amounts as provided in the agreement. No such settlement
12 agreement shall be effective unless it shall have been
13 approved by the court in which such litigation is pending. Any
14 such agreement which has been entered into prior to adoption
15 of this amendatory Act of 1988 and which is contingent upon
16 enactment of authorizing legislation shall be binding and
17 enforceable.

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

19 (35 ILCS 200/11-15)

20 Sec. 11-15. Method of valuation for pollution control
21 facilities. To determine ~~33 1/3% of~~ the fair cash value of any
22 certified pollution control facility ~~facilities in assessing~~
23 ~~those facilities,~~ the Department shall determine ~~take into~~
24 ~~consideration the actual or probable net earnings attributable~~
25 ~~to the facilities in question, capitalized on the basis of~~

1 ~~their productive earning value to their owner;~~ the probable
2 net value that ~~which~~ could be realized by its ~~their~~ owner if
3 the facility ~~facilities~~ were removed and sold at a fair,
4 voluntary sale, giving due account to the expense of removal
5 and condition of the particular facility ~~facilities~~ in
6 question; ~~and other information as the Department may consider~~
7 ~~as bearing on the fair cash value of the facilities to their~~
8 ~~owner, consistent with the principles set forth in this~~
9 ~~Section. For the purposes of this Code, earnings shall be~~
10 ~~attributed to a pollution control facility only to the extent~~
11 ~~that its operation results in the production of a commercially~~
12 ~~saleable by product or increases the production or reduces the~~
13 ~~production costs of the products or services otherwise sold by~~
14 ~~the owner of such facility.~~ The assessed value of the facility
15 shall be 33/1/3% of the fair cash value of the facility.

16 (Source: P.A. 83-121; 88-455.)

17 ARTICLE 45. PTELL

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

20 (35 ILCS 200/18-185)

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

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

4 "Extension limitation" means (a) the lesser of 5% or the
5 percentage increase in the Consumer Price Index during the
6 12-month calendar year preceding the levy year or (b) the rate
7 of increase approved by voters under Section 18-205.

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

11 "Taxing district" has the same meaning provided in Section
12 1-150, except as otherwise provided in this Section. For the
13 1991 through 1994 levy years only, "taxing district" includes
14 only each non-home rule taxing district having the majority of
15 its 1990 equalized assessed value within any county or
16 counties contiguous to a county with 3,000,000 or more
17 inhabitants. Beginning with the 1995 levy year, "taxing
18 district" includes only each non-home rule taxing district
19 subject to this Law before the 1995 levy year and each non-home
20 rule taxing district not subject to this Law before the 1995
21 levy year having the majority of its 1994 equalized assessed
22 value in an affected county or counties. Beginning with the
23 levy year in which this Law becomes applicable to a taxing
24 district as provided in Section 18-213, "taxing district" also
25 includes those taxing districts made subject to this Law as
26 provided in Section 18-213.

1 "Aggregate extension" for taxing districts to which this
2 Law applied before the 1995 levy year means the annual
3 corporate extension for the taxing district and those special
4 purpose extensions that are made annually for the taxing
5 district, excluding special purpose extensions: (a) made for
6 the taxing district to pay interest or principal on general
7 obligation bonds that were approved by referendum; (b) made
8 for any taxing district to pay interest or principal on
9 general obligation bonds issued before October 1, 1991; (c)
10 made for any taxing district to pay interest or principal on
11 bonds issued to refund or continue to refund those bonds
12 issued before October 1, 1991; (d) made for any taxing
13 district to pay interest or principal on bonds issued to
14 refund or continue to refund bonds issued after October 1,
15 1991 that were approved by referendum; (e) made for any taxing
16 district to pay interest or principal on revenue bonds issued
17 before October 1, 1991 for payment of which a property tax levy
18 or the full faith and credit of the unit of local government is
19 pledged; however, a tax for the payment of interest or
20 principal on those bonds shall be made only after the
21 governing body of the unit of local government finds that all
22 other sources for payment are insufficient to make those
23 payments; (f) made for payments under a building commission
24 lease when the lease payments are for the retirement of bonds
25 issued by the commission before October 1, 1991, to pay for the
26 building project; (g) made for payments due under installment

1 contracts entered into before October 1, 1991; (h) made for
2 payments of principal and interest on bonds issued under the
3 Metropolitan Water Reclamation District Act to finance
4 construction projects initiated before October 1, 1991; (i)
5 made for payments of principal and interest on limited bonds,
6 as defined in Section 3 of the Local Government Debt Reform
7 Act, in an amount not to exceed the debt service extension base
8 less the amount in items (b), (c), (e), and (h) of this
9 definition for non-referendum obligations, except obligations
10 initially issued pursuant to referendum; (j) made for payments
11 of principal and interest on bonds issued under Section 15 of
12 the Local Government Debt Reform Act; (k) made by a school
13 district that participates in the Special Education District
14 of Lake County, created by special education joint agreement
15 under Section 10-22.31 of the School Code, for payment of the
16 school district's share of the amounts required to be
17 contributed by the Special Education District of Lake County
18 to the Illinois Municipal Retirement Fund under Article 7 of
19 the Illinois Pension Code; the amount of any extension under
20 this item (k) shall be certified by the school district to the
21 county clerk; (l) made to fund expenses of providing joint
22 recreational programs for persons with disabilities under
23 Section 5-8 of the Park District Code or Section 11-95-14 of
24 the Illinois Municipal Code; (m) made for temporary relocation
25 loan repayment purposes pursuant to Sections 2-3.77 and
26 17-2.2d of the School Code; (n) made for payment of principal

1 and interest on any bonds issued under the authority of
2 Section 17-2.2d of the School Code; (o) made for contributions
3 to a firefighter's pension fund created under Article 4 of the
4 Illinois Pension Code, to the extent of the amount certified
5 under item (5) of Section 4-134 of the Illinois Pension Code;
6 and (p) made for road purposes in the first year after a
7 township assumes the rights, powers, duties, assets, property,
8 liabilities, obligations, and responsibilities of a road
9 district abolished under the provisions of Section 6-133 of
10 the Illinois Highway Code.

11 "Aggregate extension" for the taxing districts to which
12 this Law did not apply before the 1995 levy year (except taxing
13 districts subject to this Law in accordance with Section
14 18-213) means the annual corporate extension for the taxing
15 district and those special purpose extensions that are made
16 annually for the taxing district, excluding special purpose
17 extensions: (a) made for the taxing district to pay interest
18 or principal on general obligation bonds that were approved by
19 referendum; (b) made for any taxing district to pay interest
20 or principal on general obligation bonds issued before March
21 1, 1995; (c) made for any taxing district to pay interest or
22 principal on bonds issued to refund or continue to refund
23 those bonds issued before March 1, 1995; (d) made for any
24 taxing district to pay interest or principal on bonds issued
25 to refund or continue to refund bonds issued after March 1,
26 1995 that were approved by referendum; (e) made for any taxing

1 district to pay interest or principal on revenue bonds issued
2 before March 1, 1995 for payment of which a property tax levy
3 or the full faith and credit of the unit of local government is
4 pledged; however, a tax for the payment of interest or
5 principal on those bonds shall be made only after the
6 governing body of the unit of local government finds that all
7 other sources for payment are insufficient to make those
8 payments; (f) made for payments under a building commission
9 lease when the lease payments are for the retirement of bonds
10 issued by the commission before March 1, 1995 to pay for the
11 building project; (g) made for payments due under installment
12 contracts entered into before March 1, 1995; (h) made for
13 payments of principal and interest on bonds issued under the
14 Metropolitan Water Reclamation District Act to finance
15 construction projects initiated before October 1, 1991; (h-4)
16 made for stormwater management purposes by the Metropolitan
17 Water Reclamation District of Greater Chicago under Section 12
18 of the Metropolitan Water Reclamation District Act; (h-8) made
19 for payments of principal and interest on bonds issued under
20 Section 9.6a of the Metropolitan Water Reclamation District
21 Act to make contributions to the pension fund established
22 under Article 13 of the Illinois Pension Code; (i) made for
23 payments of principal and interest on limited bonds, as
24 defined in Section 3 of the Local Government Debt Reform Act,
25 in an amount not to exceed the debt service extension base less
26 the amount in items (b), (c), and (e) of this definition for

1 non-referendum obligations, except obligations initially
2 issued pursuant to referendum and bonds described in
3 subsections (h) and (h-8) of this definition; (j) made for
4 payments of principal and interest on bonds issued under
5 Section 15 of the Local Government Debt Reform Act; (k) made
6 for payments of principal and interest on bonds authorized by
7 Public Act 88-503 and issued under Section 20a of the Chicago
8 Park District Act for aquarium or museum projects and bonds
9 issued under Section 20a of the Chicago Park District Act for
10 the purpose of making contributions to the pension fund
11 established under Article 12 of the Illinois Pension Code; (l)
12 made for payments of principal and interest on bonds
13 authorized by Public Act 87-1191 or 93-601 and (i) issued
14 pursuant to Section 21.2 of the Cook County Forest Preserve
15 District Act, (ii) issued under Section 42 of the Cook County
16 Forest Preserve District Act for zoological park projects, or
17 (iii) issued under Section 44.1 of the Cook County Forest
18 Preserve District Act for botanical gardens projects; (m) made
19 pursuant to Section 34-53.5 of the School Code, whether levied
20 annually or not; (n) made to fund expenses of providing joint
21 recreational programs for persons with disabilities under
22 Section 5-8 of the Park District Code or Section 11-95-14 of
23 the Illinois Municipal Code; (o) made by the Chicago Park
24 District for recreational programs for persons with
25 disabilities under subsection (c) of Section 7.06 of the
26 Chicago Park District Act; (p) made for contributions to a

1 firefighter's pension fund created under Article 4 of the
2 Illinois Pension Code, to the extent of the amount certified
3 under item (5) of Section 4-134 of the Illinois Pension Code;
4 (q) made by Ford Heights School District 169 under Section
5 17-9.02 of the School Code; and (r) made for the purpose of
6 making employer contributions to the Public School Teachers'
7 Pension and Retirement Fund of Chicago under Section 34-53 of
8 the School Code.

9 "Aggregate extension" for all taxing districts to which
10 this Law applies in accordance with Section 18-213, except for
11 those taxing districts subject to paragraph (2) of subsection
12 (e) of Section 18-213, means the annual corporate extension
13 for the taxing district and those special purpose extensions
14 that are made annually for the taxing district, excluding
15 special purpose extensions: (a) made for the taxing district
16 to pay interest or principal on general obligation bonds that
17 were approved by referendum; (b) made for any taxing district
18 to pay interest or principal on general obligation bonds
19 issued before the date on which the referendum making this Law
20 applicable to the taxing district is held; (c) made for any
21 taxing district to pay interest or principal on bonds issued
22 to refund or continue to refund those bonds issued before the
23 date on which the referendum making this Law applicable to the
24 taxing district is held; (d) made for any taxing district to
25 pay interest or principal on bonds issued to refund or
26 continue to refund bonds issued after the date on which the

1 referendum making this Law applicable to the taxing district
2 is held if the bonds were approved by referendum after the date
3 on which the referendum making this Law applicable to the
4 taxing district is held; (e) made for any taxing district to
5 pay interest or principal on revenue bonds issued before the
6 date on which the referendum making this Law applicable to the
7 taxing district is held for payment of which a property tax
8 levy or the full faith and credit of the unit of local
9 government is pledged; however, a tax for the payment of
10 interest or principal on those bonds shall be made only after
11 the governing body of the unit of local government finds that
12 all other sources for payment are insufficient to make those
13 payments; (f) made for payments under a building commission
14 lease when the lease payments are for the retirement of bonds
15 issued by the commission before the date on which the
16 referendum making this Law applicable to the taxing district
17 is held to pay for the building project; (g) made for payments
18 due under installment contracts entered into before the date
19 on which the referendum making this Law applicable to the
20 taxing district is held; (h) made for payments of principal
21 and interest on limited bonds, as defined in Section 3 of the
22 Local Government Debt Reform Act, in an amount not to exceed
23 the debt service extension base less the amount in items (b),
24 (c), and (e) of this definition for non-referendum
25 obligations, except obligations initially issued pursuant to
26 referendum; (i) made for payments of principal and interest on

1 bonds issued under Section 15 of the Local Government Debt
2 Reform Act; (j) made for a qualified airport authority to pay
3 interest or principal on general obligation bonds issued for
4 the purpose of paying obligations due under, or financing
5 airport facilities required to be acquired, constructed,
6 installed or equipped pursuant to, contracts entered into
7 before March 1, 1996 (but not including any amendments to such
8 a contract taking effect on or after that date); (k) made to
9 fund expenses of providing joint recreational programs for
10 persons with disabilities under Section 5-8 of the Park
11 District Code or Section 11-95-14 of the Illinois Municipal
12 Code; (l) made for contributions to a firefighter's pension
13 fund created under Article 4 of the Illinois Pension Code, to
14 the extent of the amount certified under item (5) of Section
15 4-134 of the Illinois Pension Code; and (m) made for the taxing
16 district to pay interest or principal on general obligation
17 bonds issued pursuant to Section 19-3.10 of the School Code.

18 "Aggregate extension" for all taxing districts to which
19 this Law applies in accordance with paragraph (2) of
20 subsection (e) of Section 18-213 means the annual corporate
21 extension for the taxing district and those special purpose
22 extensions that are made annually for the taxing district,
23 excluding special purpose extensions: (a) made for the taxing
24 district to pay interest or principal on general obligation
25 bonds that were approved by referendum; (b) made for any
26 taxing district to pay interest or principal on general

1 obligation bonds issued before March 7, 1997 (the effective
2 date of Public Act 89-718); (c) made for any taxing district to
3 pay interest or principal on bonds issued to refund or
4 continue to refund those bonds issued before March 7, 1997
5 (the effective date of Public Act 89-718); (d) made for any
6 taxing district to pay interest or principal on bonds issued
7 to refund or continue to refund bonds issued after March 7,
8 1997 (the effective date of Public Act 89-718) if the bonds
9 were approved by referendum after March 7, 1997 (the effective
10 date of Public Act 89-718); (e) made for any taxing district to
11 pay interest or principal on revenue bonds issued before March
12 7, 1997 (the effective date of Public Act 89-718) for payment
13 of which a property tax levy or the full faith and credit of
14 the unit of local government is pledged; however, a tax for the
15 payment of interest or principal on those bonds shall be made
16 only after the governing body of the unit of local government
17 finds that all other sources for payment are insufficient to
18 make those payments; (f) made for payments under a building
19 commission lease when the lease payments are for the
20 retirement of bonds issued by the commission before March 7,
21 1997 (the effective date of Public Act 89-718) to pay for the
22 building project; (g) made for payments due under installment
23 contracts entered into before March 7, 1997 (the effective
24 date of Public Act 89-718); (h) made for payments of principal
25 and interest on limited bonds, as defined in Section 3 of the
26 Local Government Debt Reform Act, in an amount not to exceed

1 the debt service extension base less the amount in items (b),
2 (c), and (e) of this definition for non-referendum
3 obligations, except obligations initially issued pursuant to
4 referendum; (i) made for payments of principal and interest on
5 bonds issued under Section 15 of the Local Government Debt
6 Reform Act; (j) made for a qualified airport authority to pay
7 interest or principal on general obligation bonds issued for
8 the purpose of paying obligations due under, or financing
9 airport facilities required to be acquired, constructed,
10 installed or equipped pursuant to, contracts entered into
11 before March 1, 1996 (but not including any amendments to such
12 a contract taking effect on or after that date); (k) made to
13 fund expenses of providing joint recreational programs for
14 persons with disabilities under Section 5-8 of the Park
15 District Code or Section 11-95-14 of the Illinois Municipal
16 Code; and (l) made for contributions to a firefighter's
17 pension fund created under Article 4 of the Illinois Pension
18 Code, to the extent of the amount certified under item (5) of
19 Section 4-134 of the Illinois Pension Code.

20 "Debt service extension base" means an amount equal to
21 that portion of the extension for a taxing district for the
22 1994 levy year, or for those taxing districts subject to this
23 Law in accordance with Section 18-213, except for those
24 subject to paragraph (2) of subsection (e) of Section 18-213,
25 for the levy year in which the referendum making this Law
26 applicable to the taxing district is held, or for those taxing

1 districts subject to this Law in accordance with paragraph (2)
2 of subsection (e) of Section 18-213 for the 1996 levy year,
3 constituting an extension for payment of principal and
4 interest on bonds issued by the taxing district without
5 referendum, but not including excluded non-referendum bonds.
6 For park districts (i) that were first subject to this Law in
7 1991 or 1995 and (ii) whose extension for the 1994 levy year
8 for the payment of principal and interest on bonds issued by
9 the park district without referendum (but not including
10 excluded non-referendum bonds) was less than 51% of the amount
11 for the 1991 levy year constituting an extension for payment
12 of principal and interest on bonds issued by the park district
13 without referendum (but not including excluded non-referendum
14 bonds), "debt service extension base" means an amount equal to
15 that portion of the extension for the 1991 levy year
16 constituting an extension for payment of principal and
17 interest on bonds issued by the park district without
18 referendum (but not including excluded non-referendum bonds).
19 A debt service extension base established or increased at any
20 time pursuant to any provision of this Law, except Section
21 18-212, shall be increased each year commencing with the later
22 of (i) the 2009 levy year or (ii) the first levy year in which
23 this Law becomes applicable to the taxing district, by the
24 lesser of 5% or the percentage increase in the Consumer Price
25 Index during the 12-month calendar year preceding the levy
26 year. The debt service extension base may be established or

1 increased as provided under Section 18-212. "Excluded
2 non-referendum bonds" means (i) bonds authorized by Public Act
3 88-503 and issued under Section 20a of the Chicago Park
4 District Act for aquarium and museum projects; (ii) bonds
5 issued under Section 15 of the Local Government Debt Reform
6 Act; or (iii) refunding obligations issued to refund or to
7 continue to refund obligations initially issued pursuant to
8 referendum.

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

17 "Aggregate extension base" means the taxing district's
18 last preceding aggregate extension as adjusted under Sections
19 18-135, 18-215, 18-230, 18-206, and 18-233. Beginning with
20 levy year 2022, for taxing districts that are specified in
21 Section 18-190.7, the taxing district's aggregate extension
22 base shall be calculated as provided in Section 18-190.7. An
23 adjustment under Section 18-135 shall be made for the 2007
24 levy year and all subsequent levy years whenever one or more
25 counties within which a taxing district is located (i) used
26 estimated valuations or rates when extending taxes in the

1 taxing district for the last preceding levy year that resulted
2 in the over or under extension of taxes, or (ii) increased or
3 decreased the tax extension for the last preceding levy year
4 as required by Section 18-135(c). Whenever an adjustment is
5 required under Section 18-135, the aggregate extension base of
6 the taxing district shall be equal to the amount that the
7 aggregate extension of the taxing district would have been for
8 the last preceding levy year if either or both (i) actual,
9 rather than estimated, valuations or rates had been used to
10 calculate the extension of taxes for the last levy year, or
11 (ii) the tax extension for the last preceding levy year had not
12 been adjusted as required by subsection (c) of Section 18-135.

13 Notwithstanding any other provision of law, for levy year
14 2012, the aggregate extension base for West Northfield School
15 District No. 31 in Cook County shall be \$12,654,592.

16 Notwithstanding any other provision of law, for levy year
17 2022, the aggregate extension base of a home equity assurance
18 program that levied at least \$1,000,000 in property taxes in
19 levy year 2019 or 2020 under the Home Equity Assurance Act
20 shall be the amount that the program's aggregate extension
21 base for levy year 2021 would have been if the program had
22 levied a property tax for levy year 2021.

23 "Levy year" has the same meaning as "year" under Section
24 1-155.

25 "New property" means (i) the assessed value, after final
26 board of review or board of appeals action, of new

1 improvements or additions to existing improvements on any
2 parcel of real property that increase the assessed value of
3 that real property during the levy year multiplied by the
4 equalization factor issued by the Department under Section
5 17-30, (ii) the assessed value, after final board of review or
6 board of appeals action, of real property not exempt from real
7 estate taxation, which real property was exempt from real
8 estate taxation for any portion of the immediately preceding
9 levy year, multiplied by the equalization factor issued by the
10 Department under Section 17-30, including the assessed value,
11 upon final stabilization of occupancy after new construction
12 is complete, of any real property located within the
13 boundaries of an otherwise or previously exempt military
14 reservation that is intended for residential use and owned by
15 or leased to a private corporation or other entity, (iii) in
16 counties that classify in accordance with Section 4 of Article
17 IX of the Illinois Constitution, an incentive property's
18 additional assessed value resulting from a scheduled increase
19 in the level of assessment as applied to the first year final
20 board of review market value, and (iv) any increase in
21 assessed value due to oil or gas production from an oil or gas
22 well required to be permitted under the Hydraulic Fracturing
23 Regulatory Act that was not produced in or accounted for
24 during the previous levy year. In addition, the county clerk
25 in a county containing a population of 3,000,000 or more shall
26 include in the 1997 recovered tax increment value for any

1 school district, any recovered tax increment value that was
2 applicable to the 1995 tax year calculations.

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

7 "Recovered tax increment value" means, except as otherwise
8 provided in this paragraph, the amount of the current year's
9 equalized assessed value, in the first year after a
10 municipality terminates the designation of an area as a
11 redevelopment project area previously established under the
12 Tax Increment Allocation Redevelopment Act in the Illinois
13 Municipal Code, previously established under the Industrial
14 Jobs Recovery Law in the Illinois Municipal Code, previously
15 established under the Economic Development Project Area Tax
16 Increment Act of 1995, or previously established under the
17 Economic Development Area Tax Increment Allocation Act, of
18 each taxable lot, block, tract, or parcel of real property in
19 the redevelopment project area over and above the initial
20 equalized assessed value of each property in the redevelopment
21 project area. For the taxes which are extended for the 1997
22 levy year, the recovered tax increment value for a non-home
23 rule taxing district that first became subject to this Law for
24 the 1995 levy year because a majority of its 1994 equalized
25 assessed value was in an affected county or counties shall be
26 increased if a municipality terminated the designation of an

1 area in 1993 as a redevelopment project area previously
2 established under the Tax Increment Allocation Redevelopment
3 Act in the Illinois Municipal Code, previously established
4 under the Industrial Jobs Recovery Law in the Illinois
5 Municipal Code, or previously established under the Economic
6 Development Area Tax Increment Allocation Act, by an amount
7 equal to the 1994 equalized assessed value of each taxable
8 lot, block, tract, or parcel of real property in the
9 redevelopment project area over and above the initial
10 equalized assessed value of each property in the redevelopment
11 project area. In the first year after a municipality removes a
12 taxable lot, block, tract, or parcel of real property from a
13 redevelopment project area established under the Tax Increment
14 Allocation Redevelopment Act in the Illinois Municipal Code,
15 the Industrial Jobs Recovery Law in the Illinois Municipal
16 Code, or the Economic Development Area Tax Increment
17 Allocation Act, "recovered tax increment value" means the
18 amount of the current year's equalized assessed value of each
19 taxable lot, block, tract, or parcel of real property removed
20 from the redevelopment project area over and above the initial
21 equalized assessed value of that real property before removal
22 from the redevelopment project area.

23 Except as otherwise provided in this Section, "limiting
24 rate" means a fraction the numerator of which is the last
25 preceding aggregate extension base times an amount equal to
26 one plus the extension limitation defined in this Section and

1 the denominator of which is the current year's equalized
2 assessed value of all real property in the territory under the
3 jurisdiction of the taxing district during the prior levy
4 year. If an increase in the district's aggregate extension has
5 been approved by referendum on or after January 1, 2024, then,
6 for the year for which the increase has been approved, the
7 limiting rate for that district shall be a fraction, the
8 numerator of which is the sum of (i) the last preceding
9 aggregate extension base times an amount equal to one plus the
10 extension limitation defined in this Section and (ii) the
11 amount of the increase approved by referendum under Section
12 18-190.3 of this Law, and the denominator of which is the
13 current year's equalized assessed value of all real property
14 in the territory under the jurisdiction of the taxing district
15 during the prior levy year. For those taxing districts that
16 reduced their aggregate extension for the last preceding levy
17 year, except for school districts that reduced their extension
18 for educational purposes pursuant to Section 18-206, the
19 highest aggregate extension in any of the last 3 preceding
20 levy years shall be used for the purpose of computing the
21 limiting rate. The denominator shall not include new property
22 or the recovered tax increment value. If a new rate, a rate
23 decrease, or a limiting rate increase has been approved at an
24 election held after March 21, 2006, then (i) the otherwise
25 applicable limiting rate shall be increased by the amount of
26 the new rate or shall be reduced by the amount of the rate

1 decrease, as the case may be, or (ii) in the case of a limiting
2 rate increase, the limiting rate shall be equal to the rate set
3 forth in the proposition approved by the voters for each of the
4 years specified in the proposition, after which the limiting
5 rate of the taxing district shall be calculated as otherwise
6 provided. In the case of a taxing district that obtained
7 referendum approval for an increased limiting rate on March
8 20, 2012, the limiting rate for tax year 2012 shall be the rate
9 that generates the approximate total amount of taxes
10 extendable for that tax year, as set forth in the proposition
11 approved by the voters; this rate shall be the final rate
12 applied by the county clerk for the aggregate of all capped
13 funds of the district for tax year 2012.

14 (Source: P.A. 102-263, eff. 8-6-21; 102-311, eff. 8-6-21;
15 102-519, eff. 8-20-21; 102-558, eff. 8-20-21; 102-707, eff.
16 4-22-22; 102-813, eff. 5-13-22; 102-895, eff. 5-23-22; revised
17 8-29-22.)

18 (35 ILCS 200/18-190.3 new)

19 Sec. 18-190.3. Direct referendum; increased aggregate
20 extension. As an alternative to the procedures set forth in
21 Sections 18-190 and 18-205, a taxing district may increase its
22 aggregate extension to an amount that exceeds the amount that
23 would otherwise be permitted under this Law if the taxing
24 district obtains referendum approval as provided in this
25 Section.

1 The proposition seeking to obtain referendum approval to
2 increase the aggregate extension shall be in substantially the
3 following form:

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

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

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

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

1 If the proposition is approved, then the taxing district
2 may increase its extension in levy year (insert levy year)
3 by an additional (insert the amount of increase sought).

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

10 The approximate amount of the additional taxes extendable
11 shown in paragraph (2) shall be calculated by multiplying
12 \$100,000 (the fair market value of the property without regard
13 to any property tax exemptions) by (i) the percentage level of
14 assessment prescribed for that property by statute, or by
15 ordinance of the county board in counties that classify
16 property for purposes of taxation in accordance with Section 4
17 of Article IX of the Illinois Constitution; (ii) the most
18 recent final equalization factor certified to the county clerk
19 by the Department of Revenue at the time the taxing district
20 initiates the submission of the proposition to the electors;
21 and (iii) the increase in the aggregate extension proposed in
22 the question; and dividing the result by the last known
23 equalized assessed value of the taxing district at the time
24 the submission of the question is initiated by the taxing
25 district. Any notice required to be published in connection
26 with the submission of the proposition shall also contain this

1 supplemental information and shall not contain any other
2 supplemental information regarding the proposition. Any error,
3 miscalculation, or inaccuracy in computing any amount set
4 forth on the ballot and in the notice that is not deliberate
5 shall not invalidate or affect the validity of any proposition
6 approved. Notice of the referendum shall be published and
7 posted as otherwise required by law, and the submission of the
8 proposition shall be initiated as provided by law.

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

12 ARTICLE 50. MUNICIPALITY-BUILD HOUSING

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

15 (35 ILCS 200/15-174.5 new)

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

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

23 (b) For tax year 2024 and thereafter, eligible property

1 qualifies for a homestead exemption under this Section for a
2 10-year period beginning with the tax year following the year
3 in which the property is first sold by the municipality to a
4 private homeowner. Eligible property is not eligible for a
5 refund of taxes paid for tax years prior to the year in which
6 this amendatory Act of the 103rd General Assembly takes
7 effect. In the case of mixed-use property, the exemption under
8 this Section applies only to the residential portion of the
9 property that is used as a primary residence by the owner.

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

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

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

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

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

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

1 while receiving this exemption.

2 (f) As used in this Section:

3 "Eligible property" means property that:

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

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

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

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

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

15 ARTICLE 55. NURSING HOMES AND SPECIALIZED MENTAL HEALTH
16 FACILITIES

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

19 (35 ILCS 200/Art. 10 Div. 22 heading new)
20 Division 22. Nursing homes and specialized mental health
21 facilities

22 (35 ILCS 200/10-805 new)

1 Sec. 10-805. Property assessment equity; nursing homes and
2 specialized mental health facilities. Beginning with tax year
3 2023, real property that is located in a county with more than
4 3,000,000 inhabitants and that is used to provide services
5 requiring a license under the Nursing Home Care Act or under
6 the Specialized Mental Health Facilities Act shall not be
7 assessed at a higher level of assessment than residential
8 property in the county in which the nursing home or mental
9 health services facility is located.

10 ARTICLE 99. EFFECTIVE DATE

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