



Sen. Celina Villanueva

Filed: 5/19/2023

10300HB2507sam001

LRB103 29028 HLH 62308 a

1 AMENDMENT TO HOUSE BILL 2507

2 AMENDMENT NO. _____. Amend House Bill 2507 by replacing
3 everything after the enacting clause with the following:

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

1 in subsection (b-4), is granted for property that is used as a
2 qualified residence by a veteran who was a member of the United
3 States Armed Forces during World War II.

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

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

12 (2) for veterans with a service-connected disability
13 of at least 50%, but less than (i) 75% for exemptions
14 granted in taxable years 2007 through 2009 and (ii) 70%
15 for exemptions granted in taxable year 2010 and each
16 taxable year thereafter, as certified by the United States
17 Department of Veterans Affairs, the annual exemption is
18 \$2,500.

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

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

24 (2) if the veteran has a service connected disability
25 of 50% or more but less than 70%, as certified by the
26 United States Department of Veterans Affairs, then the

1 annual exemption is \$5,000;

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

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

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

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

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

26 (3) if the veteran has a service connected disability

1 of 70% or more, as certified by the United States
2 Department of Veterans Affairs as of the date the
3 application is submitted for the exemption under this
4 Section for the applicable taxable year, then the first
5 \$250,000 in equalized assessed value of the property is
6 exempt from taxation under this Code; and

7 (4) if the taxpayer is the surviving spouse of a
8 veteran whose death was determined to be service-connected
9 and who is certified by the United States Department of
10 Veterans Affairs as a recipient of dependency and
11 indemnity compensation under federal law as of the date
12 the application is submitted for the exemption under this
13 Section for the applicable taxable year, then the first
14 \$250,000 in equalized assessed value of the property is
15 also exempt from taxation under this Code.

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

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

26 (b-5) If a homestead exemption is granted under this

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

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

18 As used in this subsection (c):

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

23 (2) for taxable years 2015 through 2022, "surviving
24 spouse" means (i) the surviving spouse of a veteran who
25 obtained an exemption under this Section prior to his or
26 her death and (ii) the surviving spouse of a veteran who

1 was killed in the line of duty at any time prior to the
2 expiration of the application period in effect for the
3 exemption for the taxable year for which the exemption is
4 sought; and

5 (3) for taxable year 2023 and thereafter, "surviving
6 spouse" means: (i) the surviving spouse of a veteran who
7 obtained the exemption under this Section prior to his or
8 her death; (ii) the surviving spouse of a veteran who was
9 killed in the line of duty at any time prior to the
10 expiration of the application period in effect for the
11 exemption for the taxable year for which the exemption is
12 sought; (iii) the surviving spouse of a veteran who did
13 not obtain an exemption under this Section before death,
14 but who would have qualified for the exemption under this
15 Section in the taxable year for which the exemption is
16 sought if he or she had survived, and whose surviving
17 spouse has been a resident of Illinois from the time of the
18 veteran's death through the taxable year for which the
19 exemption is sought; and (iv) the surviving spouse of a
20 veteran whose death was determined to be
21 service-connected, but who would not otherwise qualify
22 under ~~item items~~ (i), (ii), or (iii), if the spouse (A) is
23 certified by the United States Department of Veterans
24 Affairs as a recipient of dependency and indemnity
25 compensation under federal law at any time prior to the
26 expiration of the application period in effect for the

1 exemption for the taxable year for which the exemption is
2 sought and (B) remains eligible for that dependency and
3 indemnity compensation as of January 1 of the taxable year
4 for which the exemption is sought.

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

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

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

25 On and after May 23, 2022 (the effective date of Public Act
26 102-895) ~~this amendatory Act of the 102nd General Assembly, if~~

1 a veteran has a combined service connected disability rating
2 of 100% and is deemed to be permanently and totally disabled,
3 as certified by the United States Department of Veterans
4 Affairs, the taxpayer who has been granted an exemption under
5 this Section shall no longer be required to reapply for the
6 exemption on an annual basis, and the exemption shall be in
7 effect for as long as the exemption would otherwise be
8 permitted under this Section.

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

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

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

23 (2) the owner of record of the property as of January
24 1, 2020 is the same as the owner of record of the property
25 as of January 1, 2019;

26 (3) the exemption for the 2019 taxable year has not

1 been determined to be an erroneous exemption as defined by
2 this Code; and

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

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

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

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

18 (2) the owner of record of the property as of January
19 1, 2021 is the same as the owner of record of the property
20 as of January 1, 2020;

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

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

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

5 (f) For the purposes of this Section:

6 "Qualified residence" means, before tax year 2024, real
7 property, but less any portion of that property that is used
8 for commercial purposes, with an equalized assessed value of
9 less than \$250,000 that is the primary residence of a veteran
10 with a disability. "Qualified residence" means, for tax year
11 2024 and thereafter, real property, but less any portion of
12 that property that is used for commercial purposes, that is
13 the primary residence of a veteran with a disability. Property
14 rented for more than 6 months is presumed to be used for
15 commercial purposes.

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

23 For taxable years 2023 and prior, "veteran" "Veteran"
24 means an Illinois resident who has served as a member of the
25 United States Armed Forces on active duty or State active
26 duty, a member of the Illinois National Guard, or a member of

1 the United States Reserve Forces and who has received an
2 honorable discharge. For taxable years 2024 and thereafter,
3 "veteran" means an Illinois resident who has served as a
4 member of the United States Armed Forces on active duty or
5 State active duty, a member of the Illinois National Guard, or
6 a member of the United States Reserve Forces and who has a
7 service-connected disability, as certified by the United
8 States Department of Veterans Affairs, and receives disability
9 compensation.

10 (Source: P.A. 101-635, eff. 6-5-20; 102-136, eff. 7-23-21;
11 102-895, eff. 5-23-22; revised 9-6-22.)

12 ARTICLE 10. PUBLIC SAFETY-SPOUSES

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

15 (35 ILCS 200/15-171 new)

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

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

1 of the property.

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

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

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

25 (e) The exemption under this Section is in addition to any
26 other homestead exemption provided in this Article 15.

1 Notwithstanding Sections 6 and 8 of the State Mandates Act, no
2 reimbursement by the State is required for the implementation
3 of any mandate created by this Section.

4 (f) As used in this Section:

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

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

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

18 ARTICLE 15.

19 WASTEWATER

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

23 (35 ILCS 200/11-145)

1 Sec. 11-145. Method of valuation for qualifying water
2 treatment facilities. To determine 33 1/3% of the fair cash
3 value of any qualifying water treatment facility in assessing
4 the facility, the Department shall take into consideration the
5 probable net value that could be realized by the owner if the
6 facility were removed and sold at a fair, voluntary sale,
7 giving due account to the expense of removal, site
8 restoration, and transportation. The net value shall be
9 considered to be 33 1/3% of fair cash value. The valuation
10 under this Section applies only to the qualifying water
11 treatment facility itself and not to the land on which the
12 facility is located.

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

14 (35 ILCS 200/Art. 11 Div. 5 heading new)

15 Division 5. Regional wastewater facilities

16 (35 ILCS 200/11-175 new)

17 Sec. 11-175. Legislative findings. The General Assembly
18 finds that it is the policy of the State to ensure and
19 encourage the availability of means for the safe collection,
20 treatment, and disposal of domestic, commercial, and
21 industrial sewage and waste for our cities, villages, towns,
22 and rural residents and that it has become increasingly
23 difficult and cost prohibitive for smaller cities, towns, and
24 villages to construct, maintain, or operate, to current

1 standards, wastewater facilities. The General Assembly further
2 finds that regional facilities capable of serving several
3 cities, villages, towns, municipal joint sewage treatment
4 agencies, municipal sewer commissions, sanitary districts, and
5 rural wastewater companies offer a viable economic solution to
6 this concern. For these reasons, the General Assembly declares
7 it to be the policy of the State to encourage the construction
8 and operation of regional wastewater facilities capable of
9 providing for the safe collection, treatment, and disposal of
10 domestic, commercial, and industrial sewage and waste for
11 cities, villages, towns, municipal joint sewage treatment
12 agencies, municipal sewer commissions, sanitary districts, and
13 rural wastewater companies thereby relieving the burden on
14 those entities and their citizens from constructing and
15 maintaining their own individual wastewater facilities.

16 (35 ILCS 200/11-180 new)

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

18 "Department" means the Department of Revenue.

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

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

25 "Not-for-profit corporation" means an Illinois corporation

1 organized and existing under the General Not For Profit
2 Corporation Act of 1986 that is in good standing with the State
3 and has been granted status as an exempt organization under
4 Section 501(c) of the Internal Revenue Code or any successor
5 or similar provision of the Internal Revenue Code.

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

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

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

26 "Wastewater facility" means a plant or facility whose

1 primary function is to collect, treat, or dispose of domestic,
2 commercial, and industrial sewage and waste, together with all
3 other real and personal property reasonably necessary to
4 collect, treat, or dispose of the sewage and waste.

5 (35 ILCS 200/11-185 new)

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

18 (35 ILCS 200/11-190 new)

19 Sec. 11-190. Exclusion of for-profit wastewater
20 facilities. This Division does not apply to a wastewater
21 facility that collects, treats, or disposes of domestic,
22 commercial, and industrial sewage and waste for profit.

23 (35 ILCS 200/11-195 new)

1 Sec. 11-195. Assessment authority. For assessment
2 purposes, a qualifying wastewater facility shall provide proof
3 of a valid facility number issued by the Illinois
4 Environmental Protection Agency and shall be assessed by the
5 Department.

6 (35 ILCS 200/11-200 new)

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

18 (35 ILCS 200/11-205 new)

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

24 Any applicant or holder aggrieved by the issuance, refusal

1 to issue, denial, revocation, modification, or restriction of
2 an assessment as a qualifying wastewater facility may appeal
3 the final administrative decision of the Department of Revenue
4 under the Administrative Review Law.

5 (35 ILCS 200/11-210 new)

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

8 ARTICLE 20. PARK DISTRICTS

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

11 (35 ILCS 200/18-185)

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

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

18 "Extension limitation" means (a) the lesser of 5% or the
19 percentage increase in the Consumer Price Index during the
20 12-month calendar year preceding the levy year or (b) the rate
21 of increase approved by voters under Section 18-205.

22 "Affected county" means a county of 3,000,000 or more

1 inhabitants or a county contiguous to a county of 3,000,000 or
2 more inhabitants.

3 "Taxing district" has the same meaning provided in Section
4 1-150, except as otherwise provided in this Section. For the
5 1991 through 1994 levy years only, "taxing district" includes
6 only each non-home rule taxing district having the majority of
7 its 1990 equalized assessed value within any county or
8 counties contiguous to a county with 3,000,000 or more
9 inhabitants. Beginning with the 1995 levy year, "taxing
10 district" includes only each non-home rule taxing district
11 subject to this Law before the 1995 levy year and each non-home
12 rule taxing district not subject to this Law before the 1995
13 levy year having the majority of its 1994 equalized assessed
14 value in an affected county or counties. Beginning with the
15 levy year in which this Law becomes applicable to a taxing
16 district as provided in Section 18-213, "taxing district" also
17 includes those taxing districts made subject to this Law as
18 provided in Section 18-213.

19 "Aggregate extension" for taxing districts to which this
20 Law applied before the 1995 levy year means the annual
21 corporate extension for the taxing district and those special
22 purpose extensions that are made annually for the taxing
23 district, excluding special purpose extensions: (a) made for
24 the taxing district to pay interest or principal on general
25 obligation bonds that were approved by referendum; (b) made
26 for any taxing district to pay interest or principal on

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

1 definition for non-referendum obligations, except obligations
2 initially issued pursuant to referendum; (j) made for payments
3 of principal and interest on bonds issued under Section 15 of
4 the Local Government Debt Reform Act; (k) made by a school
5 district that participates in the Special Education District
6 of Lake County, created by special education joint agreement
7 under Section 10-22.31 of the School Code, for payment of the
8 school district's share of the amounts required to be
9 contributed by the Special Education District of Lake County
10 to the Illinois Municipal Retirement Fund under Article 7 of
11 the Illinois Pension Code; the amount of any extension under
12 this item (k) shall be certified by the school district to the
13 county clerk; (l) made to fund expenses of providing joint
14 recreational programs for persons with disabilities under
15 Section 5-8 of the Park District Code or Section 11-95-14 of
16 the Illinois Municipal Code; (m) made for temporary relocation
17 loan repayment purposes pursuant to Sections 2-3.77 and
18 17-2.2d of the School Code; (n) made for payment of principal
19 and interest on any bonds issued under the authority of
20 Section 17-2.2d of the School Code; (o) made for contributions
21 to a firefighter's pension fund created under Article 4 of the
22 Illinois Pension Code, to the extent of the amount certified
23 under item (5) of Section 4-134 of the Illinois Pension Code;
24 ~~and~~ (p) made for road purposes in the first year after a
25 township assumes the rights, powers, duties, assets, property,
26 liabilities, obligations, and responsibilities of a road

1 district abolished under the provisions of Section 6-133 of
2 the Illinois Highway Code; and (q) made for aquarium or museum
3 purposes by a park district or municipality under the Park
4 District and Municipal Aquarium and Museum Act.

5 "Aggregate extension" for the taxing districts to which
6 this Law did not apply before the 1995 levy year (except taxing
7 districts subject to this Law in accordance with Section
8 18-213) means the annual corporate extension for the taxing
9 district and those special purpose extensions that are made
10 annually for the taxing district, excluding special purpose
11 extensions: (a) made for the taxing district to pay interest
12 or principal on general obligation bonds that were approved by
13 referendum; (b) made for any taxing district to pay interest
14 or principal on general obligation bonds issued before March
15 1, 1995; (c) made for any taxing district to pay interest or
16 principal on bonds issued to refund or continue to refund
17 those bonds issued before March 1, 1995; (d) made for any
18 taxing district to pay interest or principal on bonds issued
19 to refund or continue to refund bonds issued after March 1,
20 1995 that were approved by referendum; (e) made for any taxing
21 district to pay interest or principal on revenue bonds issued
22 before March 1, 1995 for payment of which a property tax levy
23 or the full faith and credit of the unit of local government is
24 pledged; however, a tax for the payment of interest or
25 principal on those bonds shall be made only after the
26 governing body of the unit of local government finds that all

1 other sources for payment are insufficient to make those
2 payments; (f) made for payments under a building commission
3 lease when the lease payments are for the retirement of bonds
4 issued by the commission before March 1, 1995 to pay for the
5 building project; (g) made for payments due under installment
6 contracts entered into before March 1, 1995; (h) made for
7 payments of principal and interest on bonds issued under the
8 Metropolitan Water Reclamation District Act to finance
9 construction projects initiated before October 1, 1991; (h-4)
10 made for stormwater management purposes by the Metropolitan
11 Water Reclamation District of Greater Chicago under Section 12
12 of the Metropolitan Water Reclamation District Act; (h-8) made
13 for payments of principal and interest on bonds issued under
14 Section 9.6a of the Metropolitan Water Reclamation District
15 Act to make contributions to the pension fund established
16 under Article 13 of the Illinois Pension Code; (i) made for
17 payments of principal and interest on limited bonds, as
18 defined in Section 3 of the Local Government Debt Reform Act,
19 in an amount not to exceed the debt service extension base less
20 the amount in items (b), (c), and (e) of this definition for
21 non-referendum obligations, except obligations initially
22 issued pursuant to referendum and bonds described in
23 subsections (h) and (h-8) of this definition; (j) made for
24 payments of principal and interest on bonds issued under
25 Section 15 of the Local Government Debt Reform Act; (k) made
26 for payments of principal and interest on bonds authorized by

1 Public Act 88-503 and issued under Section 20a of the Chicago
2 Park District Act for aquarium or museum projects and bonds
3 issued under Section 20a of the Chicago Park District Act for
4 the purpose of making contributions to the pension fund
5 established under Article 12 of the Illinois Pension Code; (l)
6 made for payments of principal and interest on bonds
7 authorized by Public Act 87-1191 or 93-601 and (i) issued
8 pursuant to Section 21.2 of the Cook County Forest Preserve
9 District Act, (ii) issued under Section 42 of the Cook County
10 Forest Preserve District Act for zoological park projects, or
11 (iii) issued under Section 44.1 of the Cook County Forest
12 Preserve District Act for botanical gardens projects; (m) made
13 pursuant to Section 34-53.5 of the School Code, whether levied
14 annually or not; (n) made to fund expenses of providing joint
15 recreational programs for persons with disabilities under
16 Section 5-8 of the Park District Code or Section 11-95-14 of
17 the Illinois Municipal Code; (o) made by the Chicago Park
18 District for recreational programs for persons with
19 disabilities under subsection (c) of Section 7.06 of the
20 Chicago Park District Act; (p) made for contributions to a
21 firefighter's pension fund created under Article 4 of the
22 Illinois Pension Code, to the extent of the amount certified
23 under item (5) of Section 4-134 of the Illinois Pension Code;
24 (q) made by Ford Heights School District 169 under Section
25 17-9.02 of the School Code; ~~and~~ (r) made for the purpose of
26 making employer contributions to the Public School Teachers'

1 Pension and Retirement Fund of Chicago under Section 34-53 of
2 the School Code; and (s) made for aquarium or museum purposes
3 by a park district or municipality under the Park District and
4 Municipal Aquarium and Museum Act.

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

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

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

17 "Aggregate extension" for all taxing districts to which
18 this Law applies in accordance with paragraph (2) of
19 subsection (e) of Section 18-213 means the annual corporate
20 extension for the taxing district and those special purpose
21 extensions that are made annually for the taxing district,
22 excluding special purpose extensions: (a) made for the taxing
23 district to pay interest or principal on general obligation
24 bonds that were approved by referendum; (b) made for any
25 taxing district to pay interest or principal on general
26 obligation bonds issued before March 7, 1997 (the effective

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

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

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

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

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

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

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

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

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

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

24 "Levy year" has the same meaning as "year" under Section
25 1-155.

26 "New property" means (i) the assessed value, after final

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

1 include in the 1997 recovered tax increment value for any
2 school district, any recovered tax increment value that was
3 applicable to the 1995 tax year calculations.

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

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

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

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

1 one plus the extension limitation defined in this Section and
2 the denominator of which is the current year's equalized
3 assessed value of all real property in the territory under the
4 jurisdiction of the taxing district during the prior levy
5 year. For those taxing districts that reduced their aggregate
6 extension for the last preceding levy year, except for school
7 districts that reduced their extension for educational
8 purposes pursuant to Section 18-206, the highest aggregate
9 extension in any of the last 3 preceding levy years shall be
10 used for the purpose of computing the limiting rate. The
11 denominator shall not include new property or the recovered
12 tax increment value. If a new rate, a rate decrease, or a
13 limiting rate increase has been approved at an election held
14 after March 21, 2006, then (i) the otherwise applicable
15 limiting rate shall be increased by the amount of the new rate
16 or shall be reduced by the amount of the rate decrease, as the
17 case may be, or (ii) in the case of a limiting rate increase,
18 the limiting rate shall be equal to the rate set forth in the
19 proposition approved by the voters for each of the years
20 specified in the proposition, after which the limiting rate of
21 the taxing district shall be calculated as otherwise provided.
22 In the case of a taxing district that obtained referendum
23 approval for an increased limiting rate on March 20, 2012, the
24 limiting rate for tax year 2012 shall be the rate that
25 generates the approximate total amount of taxes extendable for
26 that tax year, as set forth in the proposition approved by the

1 voters; this rate shall be the final rate applied by the county
2 clerk for the aggregate of all capped funds of the district for
3 tax year 2012.

4 (Source: P.A. 102-263, eff. 8-6-21; 102-311, eff. 8-6-21;
5 102-519, eff. 8-20-21; 102-558, eff. 8-20-21; 102-707, eff.
6 4-22-22; 102-813, eff. 5-13-22; 102-895, eff. 5-23-22; revised
7 8-29-22.)

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

10 (70 ILCS 1205/8-3) (from Ch. 105, par. 8-3)

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

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

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

19 (70 ILCS 1290/0.01) (from Ch. 105, par. 325h)

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

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

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

2 Sec. 1. Erect, operate, and maintain aquariums and
3 museums. The corporate authorities of municipalities ~~cities~~
4 and park districts having control or supervision over any
5 public park or parks, including parks located on formerly
6 submerged land, are hereby authorized to purchase, erect, and
7 maintain within any such public park or parks edifices to be
8 used as aquariums or as museums of art, industry, science, or
9 natural or other history, including presidential libraries,
10 centers, and museums, such aquariums and museums consisting of
11 all facilities for their collections, exhibitions,
12 programming, and associated initiatives, or to permit the
13 directors or trustees of any corporation or society organized
14 for the construction or maintenance and operation of an
15 aquarium or museum as hereinabove described to erect, enlarge,
16 ornament, build, rebuild, rehabilitate, improve, maintain, and
17 operate its aquarium or museum within any public park now or
18 hereafter under the control or supervision of any municipality
19 ~~city~~ or park district, and to contract with any such directors
20 or trustees of any such aquarium or museum relative to the
21 erection, enlargement, ornamentation, building, rebuilding,
22 rehabilitation, improvement, maintenance, ownership, and
23 operation of such aquarium or museum. Notwithstanding the
24 previous sentence, a municipality ~~city~~ or park district may
25 enter into a lease for an initial term not to exceed 99 years,

1 subject to renewal, allowing a corporation or society as
2 hereinabove described to erect, enlarge, ornament, build,
3 rebuild, rehabilitate, improve, maintain, and operate its
4 aquarium or museum, together with grounds immediately adjacent
5 to such aquarium or museum, and to use, possess, and occupy
6 grounds surrounding such aquarium or museum as hereinabove
7 described for the purpose of beautifying and maintaining such
8 grounds in a manner consistent with the aquarium or museum's
9 purpose, and on the conditions that (1) the public is allowed
10 access to such grounds in a manner consistent with its access
11 to other public parks, and (2) the municipality ~~city~~ or park
12 district retains a reversionary interest in any improvements
13 made by the corporation or society on the grounds, including
14 the aquarium or museum itself, that matures upon the
15 expiration or lawful termination of the lease. It is hereby
16 reaffirmed and found that the aquariums and museums as
17 described in this Section, and their collections, exhibitions,
18 programming, and associated initiatives, serve valuable public
19 purposes, including, but not limited to, furthering human
20 knowledge and understanding, educating and inspiring the
21 public, and expanding recreational and cultural resources and
22 opportunities. Any municipality ~~city~~ or park district may
23 charge, or permit such an aquarium or museum to charge, an
24 admission fee. Any such aquarium or museum, however, shall be
25 open without charge, when accompanied by a teacher, to the
26 children in actual attendance upon grades kindergarten through

1 twelve in any of the schools in this State at all times. In
2 addition, except as otherwise provided in this Section, any
3 such aquarium or museum must be open to persons who reside in
4 this State without charge for a period equivalent to 52 days,
5 at least 6 of which must be during the period from June through
6 August, each year. Beginning on the effective date of this
7 amendatory Act of the 101st General Assembly through June 30,
8 2022, any such aquarium or museum must be open to persons who
9 reside in this State without charge for a period equivalent to
10 52 days, at least 6 of which must be during the period from
11 June through August, 2021. Notwithstanding said provisions,
12 charges may be made at any time for special services and for
13 admission to special facilities within any aquarium or museum
14 for the education, entertainment, or convenience of visitors.
15 The proceeds of such admission fees and charges for special
16 services and special facilities shall be devoted exclusively
17 to the purposes for which the tax authorized by Section 2
18 hereof may be used. If any owner or owners of any lands or lots
19 abutting or fronting on any such public park, or adjacent
20 thereto, have any private right, easement, interest or
21 property in such public park appurtenant to their lands or
22 lots or otherwise, which would be interfered with by the
23 erection and maintenance of any aquarium or museum as
24 hereinbefore provided, or any right to have such public park
25 remain open or vacant and free from buildings, the corporate
26 authorities of the municipality ~~city~~ or park district having

1 control of such park, may condemn the same in the manner
2 prescribed for the exercise of the right of eminent domain
3 under the Eminent Domain Act. The changes made to this Section
4 by this amendatory Act of the 99th General Assembly are
5 declaratory of existing law and shall not be construed as a new
6 enactment.

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

8 (70 ILCS 1290/2) (from Ch. 105, par. 327)

9 Sec. 2. Maintenance tax - Limitations - Levy and
10 collection. The corporate authorities of a municipality or a
11 ~~Each~~ board of park commissioners, having control of a public
12 park or parks within which there shall be maintained any
13 aquarium or any museum or museums of art, industry, science or
14 natural or other history under the provisions of this Act may,
15 ~~is hereby authorized, subject to the provisions of Section 4~~
16 ~~of this Act, to~~ levy annually a tax on ~~not to exceed .03 per~~
17 ~~cent in park districts of less than 500,000 population and in~~
18 ~~districts of over 500,000 population not to exceed .15 percent~~
19 ~~of~~ the full, fair cash value, as equalized or assessed by the
20 Department of Revenue, of taxable property embraced in the
21 ~~said~~ district or municipality, according to the valuation of
22 the same as made for the purpose of State and county taxation
23 by the general assessment last preceding the time when the
24 ~~such tax hereby~~ authorized under this Section shall be levied.
25 The ~~Such~~ tax levied under this Section shall ~~to~~ be for the

1 purpose of establishing, acquiring, completing, erecting,
2 enlarging, ornamenting, building, rebuilding, rehabilitating,
3 improving, operating, maintaining, and caring for such
4 aquarium and museum or museums and the buildings and grounds
5 thereof, and the proceeds of such additional tax shall be
6 kept as a separate fund. The said tax shall be in addition to
7 all other taxes which the ~~such~~ board of park commissioners or
8 the corporate authorities of the municipality are ~~is~~ now or
9 hereafter may be authorized to levy on the aggregate valuation
10 of all taxable property within the park district or
11 municipality, and the annual levy under this Section shall not
12 exceed either (i) 0.03 percent of the full, fair cash value of
13 taxable property embraced in the district or municipality for
14 municipalities with a population of less than 500,000 and park
15 districts with a population of less than 500,000 or (ii) 0.15
16 percent of the full, fair cash value of taxable property
17 embraced in the district or municipality for municipalities
18 with a population greater than or equal to 500,000 and park
19 districts with a population greater than or equal to 500,000.
20 The said tax shall be levied and collected in like manner as
21 the general taxes for such parks and shall not be included
22 within any limitation of rate for general park or municipal
23 purposes as now or hereafter provided by law but shall be
24 excluded therefrom and be in addition thereto and in excess
25 thereof, except ~~. Provided, further,~~ that the foregoing
26 limitations upon tax rates, insofar as they are applicable to

1 municipalities of less than 500,000 population or park
2 districts of less than 500,000 population, may be further
3 increased or decreased according to the referendum provisions
4 of the General Revenue Law of Illinois.

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

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

26 Any taxpayer in such district or municipality may, within

1 30 days after the first publication or posting of the
2 resolution, file with the secretary of the park district or
3 municipality a petition signed by not less than 10 percent or
4 1,500, whichever is lesser, of the electors of the district or
5 municipality requesting that the following question be
6 submitted to the electors of the district or municipality:

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

25 Whenever the corporate authorities of a municipality with
26 a population of less than 500,000 or the board of park

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

20 "Shall the (insert name of municipality or park
21 district) ~~.... Park District~~ be authorized to levy an
22 annual tax in excess of but not to exceed as
23 authorized in Section 2 of the Park District and Municipal
24 Aquarium and Museum Act ~~"An Act concerning aquariums and~~
25 ~~museums in public parks"~~ for the purpose of establishing,
26 acquiring, completing, erecting, enlarging, ornamenting,

1 building, rebuilding, rehabilitating, improving,
2 operating, maintaining and caring for such aquariums and
3 museum or museums and the buildings and grounds thereof?".

4 If a majority of the electors voting on the proposition
5 vote in favor thereof, such increased tax shall thereafter be
6 authorized. If a majority of the electors vote against the
7 proposition, the previous maximum rate shall remain in effect
8 until changed by law.

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

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

12 (70 ILCS 1505/19) (from Ch. 105, par. 333.19)

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

20 The commissioners shall cause the amount to be raised by
21 taxation in each year to be certified to the county clerk on or
22 before March 30 of each year, in the manner provided by law and
23 all taxes so levied and certified shall be collected and
24 enforced in the same manner and by the same officers as for

1 State and county purposes. All such general taxes, when
2 collected, shall be paid over to the proper officer of the
3 commission who is authorized to receive and receipt for the
4 same. All taxes authorized to be levied under this Act shall be
5 levied annually prior to March 28 in the same manner as nearly
6 as practicable as taxes are now levied for city and village
7 purposes under the laws of this State. The aggregate amount of
8 taxes so levied exclusive of levies for Park Employee's
9 Annuity and Benefit Funds, Park Policemen's Pension Funds,
10 Park Policemen's Annuity and Benefit Funds, levies to pay the
11 principal of and interest on bonded indebtedness and judgments
12 and levies for the maintenance and care of aquariums and
13 museums in public parks shall not exceed a rate of .66 per cent
14 for the year 1980 and each year thereafter of the full, fair
15 cash value, as equalized or assessed by the Department of
16 Revenue, of the taxable property in said district.

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

1 be accumulated in such reserve fund shall not exceed .05% of
2 such assessed valuation.

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

22 In addition, the treasurer of the Chicago Park District
23 shall deposit 7.5340% of its receipts in each fiscal year from
24 the Personal Property Tax Replacement Fund in the State
25 Treasury into such aquarium and museum fund for appropriation
26 and disbursement of assets of such fund as if such receipts

1 were property taxes made available pursuant to Section 2 of
2 "An Act concerning aquariums and museums in public parks",
3 approved June 17, 1893, as amended. This amendatory Act of
4 1983 is not intended to nor does it make any change in the
5 meaning of any provision of this or any other Act but is
6 intended to be declarative of existing law.

7 The treasurer of the Chicago Park District shall deposit
8 0.03968% of its receipts in each fiscal year from the Personal
9 Property Tax Replacement Fund in the State Treasury into the
10 Park Employee's Annuity and Benefit Fund.

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

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

14 (230 ILCS 5/26) (from Ch. 8, par. 37-26)

15 Sec. 26. Wagering.

16 (a) Any licensee may conduct and supervise the pari-mutuel
17 system of wagering, as defined in Section 3.12 of this Act, on
18 horse races conducted by an Illinois organization licensee or
19 conducted at a racetrack located in another state or country
20 in accordance with subsection (g) of Section 26 of this Act.
21 Subject to the prior consent of the Board, licensees may
22 supplement any pari-mutuel pool in order to guarantee a
23 minimum distribution. Such pari-mutuel method of wagering
24 shall not, under any circumstances if conducted under the

1 provisions of this Act, be held or construed to be unlawful,
2 other statutes of this State to the contrary notwithstanding.
3 Subject to rules for advance wagering promulgated by the
4 Board, any licensee may accept wagers in advance of the day the
5 race wagered upon occurs.

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

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

22 (c) (Blank).

23 (c-5) The sum held by any licensee for payment of
24 outstanding pari-mutuel tickets, if unclaimed prior to
25 December 31 of the next year, shall be retained by the licensee
26 for payment of such tickets until that date. Within 10 days

1 thereafter, the balance of such sum remaining unclaimed, less
2 any uncashed supplements contributed by such licensee for the
3 purpose of guaranteeing minimum distributions of any
4 pari-mutuel pool, shall be evenly distributed to the purse
5 account of the organization licensee and the organization
6 licensee, except that the balance of the sum of all
7 outstanding pari-mutuel tickets generated from simulcast
8 wagering and inter-track wagering by an organization licensee
9 located in a county with a population in excess of 230,000 and
10 borders the Mississippi River or any licensee that derives its
11 license from that organization licensee shall be evenly
12 distributed to the purse account of the organization licensee
13 and the organization licensee.

14 (d) A pari-mutuel ticket shall be honored until December
15 31 of the next calendar year, and the licensee shall pay the
16 same and may charge the amount thereof against unpaid money
17 similarly accumulated on account of pari-mutuel tickets not
18 presented for payment.

19 (e) No licensee shall knowingly permit any minor, other
20 than an employee of such licensee or an owner, trainer,
21 jockey, driver, or employee thereof, to be admitted during a
22 racing program unless accompanied by a parent or guardian, or
23 any minor to be a patron of the pari-mutuel system of wagering
24 conducted or supervised by it. The admission of any
25 unaccompanied minor, other than an employee of the licensee or
26 an owner, trainer, jockey, driver, or employee thereof at a

1 race track is a Class C misdemeanor.

2 (f) Notwithstanding the other provisions of this Act, an
3 organization licensee may contract with an entity in another
4 state or country to permit any legal wagering entity in
5 another state or country to accept wagers solely within such
6 other state or country on races conducted by the organization
7 licensee in this State. Beginning January 1, 2000, these
8 wagers shall not be subject to State taxation. Until January
9 1, 2000, when the out-of-State entity conducts a pari-mutuel
10 pool separate from the organization licensee, a privilege tax
11 equal to 7 1/2% of all monies received by the organization
12 licensee from entities in other states or countries pursuant
13 to such contracts is imposed on the organization licensee, and
14 such privilege tax shall be remitted to the Department of
15 Revenue within 48 hours of receipt of the moneys from the
16 simulcast. When the out-of-State entity conducts a combined
17 pari-mutuel pool with the organization licensee, the tax shall
18 be 10% of all monies received by the organization licensee
19 with 25% of the receipts from this 10% tax to be distributed to
20 the county in which the race was conducted.

21 An organization licensee may permit one or more of its
22 races to be utilized for pari-mutuel wagering at one or more
23 locations in other states and may transmit audio and visual
24 signals of races the organization licensee conducts to one or
25 more locations outside the State or country and may also
26 permit pari-mutuel pools in other states or countries to be

1 combined with its gross or net wagering pools or with wagering
2 pools established by other states.

3 (g) A host track may accept interstate simulcast wagers on
4 horse races conducted in other states or countries and shall
5 control the number of signals and types of breeds of racing in
6 its simulcast program, subject to the disapproval of the
7 Board. The Board may prohibit a simulcast program only if it
8 finds that the simulcast program is clearly adverse to the
9 integrity of racing. The host track simulcast program shall
10 include the signal of live racing of all organization
11 licensees. All non-host licensees and advance deposit wagering
12 licensees shall carry the signal of and accept wagers on live
13 racing of all organization licensees. Advance deposit wagering
14 licensees shall not be permitted to accept out-of-state wagers
15 on any Illinois signal provided pursuant to this Section
16 without the approval and consent of the organization licensee
17 providing the signal. For one year after August 15, 2014 (the
18 effective date of Public Act 98-968), non-host licensees may
19 carry the host track simulcast program and shall accept wagers
20 on all races included as part of the simulcast program of horse
21 races conducted at race tracks located within North America
22 upon which wagering is permitted. For a period of one year
23 after August 15, 2014 (the effective date of Public Act
24 98-968), on horse races conducted at race tracks located
25 outside of North America, non-host licensees may accept wagers
26 on all races included as part of the simulcast program upon

1 which wagering is permitted. Beginning August 15, 2015 (one
2 year after the effective date of Public Act 98-968), non-host
3 licensees may carry the host track simulcast program and shall
4 accept wagers on all races included as part of the simulcast
5 program upon which wagering is permitted. All organization
6 licensees shall provide their live signal to all advance
7 deposit wagering licensees for a simulcast commission fee not
8 to exceed 6% of the advance deposit wagering licensee's
9 Illinois handle on the organization licensee's signal without
10 prior approval by the Board. The Board may adopt rules under
11 which it may permit simulcast commission fees in excess of 6%.
12 The Board shall adopt rules limiting the interstate commission
13 fees charged to an advance deposit wagering licensee. The
14 Board shall adopt rules regarding advance deposit wagering on
15 interstate simulcast races that shall reflect, among other
16 things, the General Assembly's desire to maximize revenues to
17 the State, horsemen purses, and organization licensees.
18 However, organization licensees providing live signals
19 pursuant to the requirements of this subsection (g) may
20 petition the Board to withhold their live signals from an
21 advance deposit wagering licensee if the organization licensee
22 discovers and the Board finds reputable or credible
23 information that the advance deposit wagering licensee is
24 under investigation by another state or federal governmental
25 agency, the advance deposit wagering licensee's license has
26 been suspended in another state, or the advance deposit

1 wagering licensee's license is in revocation proceedings in
2 another state. The organization licensee's provision of their
3 live signal to an advance deposit wagering licensee under this
4 subsection (g) pertains to wagers placed from within Illinois.
5 Advance deposit wagering licensees may place advance deposit
6 wagering terminals at wagering facilities as a convenience to
7 customers. The advance deposit wagering licensee shall not
8 charge or collect any fee from purses for the placement of the
9 advance deposit wagering terminals. The costs and expenses of
10 the host track and non-host licensees associated with
11 interstate simulcast wagering, other than the interstate
12 commission fee, shall be borne by the host track and all
13 non-host licensees incurring these costs. The interstate
14 commission fee shall not exceed 5% of Illinois handle on the
15 interstate simulcast race or races without prior approval of
16 the Board. The Board shall promulgate rules under which it may
17 permit interstate commission fees in excess of 5%. The
18 interstate commission fee and other fees charged by the
19 sending racetrack, including, but not limited to, satellite
20 decoder fees, shall be uniformly applied to the host track and
21 all non-host licensees.

22 Notwithstanding any other provision of this Act, an
23 organization licensee, with the consent of the horsemen
24 association representing the largest number of owners,
25 trainers, jockeys, or standardbred drivers who race horses at
26 that organization licensee's racing meeting, may maintain a

1 system whereby advance deposit wagering may take place or an
2 organization licensee, with the consent of the horsemen
3 association representing the largest number of owners,
4 trainers, jockeys, or standardbred drivers who race horses at
5 that organization licensee's racing meeting, may contract with
6 another person to carry out a system of advance deposit
7 wagering. Such consent may not be unreasonably withheld. Only
8 with respect to an appeal to the Board that consent for an
9 organization licensee that maintains its own advance deposit
10 wagering system is being unreasonably withheld, the Board
11 shall issue a final order within 30 days after initiation of
12 the appeal, and the organization licensee's advance deposit
13 wagering system may remain operational during that 30-day
14 period. The actions of any organization licensee who conducts
15 advance deposit wagering or any person who has a contract with
16 an organization licensee to conduct advance deposit wagering
17 who conducts advance deposit wagering on or after January 1,
18 2013 and prior to June 7, 2013 (the effective date of Public
19 Act 98-18) taken in reliance on the changes made to this
20 subsection (g) by Public Act 98-18 are hereby validated,
21 provided payment of all applicable pari-mutuel taxes are
22 remitted to the Board. All advance deposit wagers placed from
23 within Illinois must be placed through a Board-approved
24 advance deposit wagering licensee; no other entity may accept
25 an advance deposit wager from a person within Illinois. All
26 advance deposit wagering is subject to any rules adopted by

1 the Board. The Board may adopt rules necessary to regulate
2 advance deposit wagering through the use of emergency
3 rulemaking in accordance with Section 5-45 of the Illinois
4 Administrative Procedure Act. The General Assembly finds that
5 the adoption of rules to regulate advance deposit wagering is
6 deemed an emergency and necessary for the public interest,
7 safety, and welfare. An advance deposit wagering licensee may
8 retain all moneys as agreed to by contract with an
9 organization licensee. Any moneys retained by the organization
10 licensee from advance deposit wagering, not including moneys
11 retained by the advance deposit wagering licensee, shall be
12 paid 50% to the organization licensee's purse account and 50%
13 to the organization licensee. With the exception of any
14 organization licensee that is owned by a publicly traded
15 company that is incorporated in a state other than Illinois
16 and advance deposit wagering licensees under contract with
17 such organization licensees, organization licensees that
18 maintain advance deposit wagering systems and advance deposit
19 wagering licensees that contract with organization licensees
20 shall provide sufficiently detailed monthly accountings to the
21 horsemen association representing the largest number of
22 owners, trainers, jockeys, or standardbred drivers who race
23 horses at that organization licensee's racing meeting so that
24 the horsemen association, as an interested party, can confirm
25 the accuracy of the amounts paid to the purse account at the
26 horsemen association's affiliated organization licensee from

1 advance deposit wagering. If more than one breed races at the
2 same race track facility, then the 50% of the moneys to be paid
3 to an organization licensee's purse account shall be allocated
4 among all organization licensees' purse accounts operating at
5 that race track facility proportionately based on the actual
6 number of host days that the Board grants to that breed at that
7 race track facility in the current calendar year. To the
8 extent any fees from advance deposit wagering conducted in
9 Illinois for wagers in Illinois or other states have been
10 placed in escrow or otherwise withheld from wagers pending a
11 determination of the legality of advance deposit wagering, no
12 action shall be brought to declare such wagers or the
13 disbursement of any fees previously escrowed illegal.

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

1 affiliated non-host licensees. The interstate commission
2 fee for a supplemental interstate simulcast shall be paid
3 by the non-host licensee and its affiliated non-host
4 licensees receiving the simulcast.

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

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

1 shall pay 1% of the pari-mutuel handle wagered on
2 simulcast wagering to the Horse Racing Tax Allocation
3 Fund, subject to the provisions of subparagraph (B) of
4 paragraph (11) of subsection (h) of Section 26 of this
5 Act.

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

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

26 (A) For interstate simulcast wagers made at a host

1 track, 50% to the host track and 50% to purses at the
2 host track.

3 (B) For wagers placed on interstate simulcast
4 races, supplemental simulcasts as defined in
5 subparagraphs (1) and (2), and separately pooled races
6 conducted outside of the State of Illinois made at a
7 non-host licensee, 25% to the host track, 25% to the
8 non-host licensee, and 50% to the purses at the host
9 track.

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

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

1 license.

2 (7.1) Notwithstanding any other provision of this Act
3 to the contrary, if no standardbred racing is conducted at
4 a racetrack located in Madison County during any calendar
5 year beginning on or after January 1, 2002, all moneys
6 derived by that racetrack from simulcast wagering and
7 inter-track wagering that (1) are to be used for purses
8 and (2) are generated between the hours of 6:30 p.m. and
9 6:30 a.m. during that calendar year shall be paid as
10 follows:

11 (A) If the licensee that conducts horse racing at
12 that racetrack requests from the Board at least as
13 many racing dates as were conducted in calendar year
14 2000, 80% shall be paid to its thoroughbred purse
15 account; and

16 (B) Twenty percent shall be deposited into the
17 Illinois Colt Stakes Purse Distribution Fund and shall
18 be paid to purses for standardbred races for Illinois
19 conceived and foaled horses conducted at any county
20 fairgrounds. The moneys deposited into the Fund
21 pursuant to this subparagraph (B) shall be deposited
22 within 2 weeks after the day they were generated,
23 shall be in addition to and not in lieu of any other
24 moneys paid to standardbred purses under this Act, and
25 shall not be commingled with other moneys paid into
26 that Fund. The moneys deposited pursuant to this

1 subparagraph (B) shall be allocated as provided by the
2 Department of Agriculture, with the advice and
3 assistance of the Illinois Standardbred Breeders Fund
4 Advisory Board.

5 (7.2) Notwithstanding any other provision of this Act
6 to the contrary, if no thoroughbred racing is conducted at
7 a racetrack located in Madison County during any calendar
8 year beginning on or after January 1, 2002, all moneys
9 derived by that racetrack from simulcast wagering and
10 inter-track wagering that (1) are to be used for purses
11 and (2) are generated between the hours of 6:30 a.m. and
12 6:30 p.m. during that calendar year shall be deposited as
13 follows:

14 (A) If the licensee that conducts horse racing at
15 that racetrack requests from the Board at least as
16 many racing dates as were conducted in calendar year
17 2000, 80% shall be deposited into its standardbred
18 purse account; and

19 (B) Twenty percent shall be deposited into the
20 Illinois Colt Stakes Purse Distribution Fund. Moneys
21 deposited into the Illinois Colt Stakes Purse
22 Distribution Fund pursuant to this subparagraph (B)
23 shall be paid to Illinois conceived and foaled
24 thoroughbred breeders' programs and to thoroughbred
25 purses for races conducted at any county fairgrounds
26 for Illinois conceived and foaled horses at the

1 discretion of the Department of Agriculture, with the
2 advice and assistance of the Illinois Thoroughbred
3 Breeders Fund Advisory Board. The moneys deposited
4 into the Illinois Colt Stakes Purse Distribution Fund
5 pursuant to this subparagraph (B) shall be deposited
6 within 2 weeks after the day they were generated,
7 shall be in addition to and not in lieu of any other
8 moneys paid to thoroughbred purses under this Act, and
9 shall not be commingled with other moneys deposited
10 into that Fund.

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

18 (8.1) Notwithstanding any provisions in this Act to
19 the contrary, if 2 organization licensees are conducting
20 standardbred race meetings concurrently between the hours
21 of 6:30 p.m. and 6:30 a.m., after payment of all
22 applicable State and local taxes and interstate commission
23 fees, the remainder of the amount retained from simulcast
24 wagering otherwise attributable to the host track and to
25 host track purses shall be split daily between the 2
26 organization licensees and the purses at the tracks of the

1 2 organization licensees, respectively, based on each
2 organization licensee's share of the total live handle for
3 that day, provided that this provision shall not apply to
4 any non-host licensee that derives its license from a
5 track located in a county with a population in excess of
6 230,000 and that borders the Mississippi River.

7 (9) (Blank).

8 (10) (Blank).

9 (11) (Blank).

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

15 (13) Notwithstanding any other provision of this Act,
16 in the event that the total Illinois pari-mutuel handle on
17 Illinois horse races at all wagering facilities in any
18 calendar year is less than 75% of the total Illinois
19 pari-mutuel handle on Illinois horse races at all such
20 wagering facilities for calendar year 1994, then each
21 wagering facility that has an annual total Illinois
22 pari-mutuel handle on Illinois horse races that is less
23 than 75% of the total Illinois pari-mutuel handle on
24 Illinois horse races at such wagering facility for
25 calendar year 1994, shall be permitted to receive, from
26 any amount otherwise payable to the purse account at the

1 race track with which the wagering facility is affiliated
2 in the succeeding calendar year, an amount equal to 2% of
3 the differential in total Illinois pari-mutuel handle on
4 Illinois horse races at the wagering facility between that
5 calendar year in question and 1994 provided, however, that
6 a wagering facility shall not be entitled to any such
7 payment until the Board certifies in writing to the
8 wagering facility the amount to which the wagering
9 facility is entitled and a schedule for payment of the
10 amount to the wagering facility, based on: (i) the racing
11 dates awarded to the race track affiliated with the
12 wagering facility during the succeeding year; (ii) the
13 sums available or anticipated to be available in the purse
14 account of the race track affiliated with the wagering
15 facility for purses during the succeeding year; and (iii)
16 the need to ensure reasonable purse levels during the
17 payment period. The Board's certification shall be
18 provided no later than January 31 of the succeeding year.
19 In the event a wagering facility entitled to a payment
20 under this paragraph (13) is affiliated with a race track
21 that maintains purse accounts for both standardbred and
22 thoroughbred racing, the amount to be paid to the wagering
23 facility shall be divided between each purse account pro
24 rata, based on the amount of Illinois handle on Illinois
25 standardbred and thoroughbred racing respectively at the
26 wagering facility during the previous calendar year.

1 Annually, the General Assembly shall appropriate
2 sufficient funds from the General Revenue Fund to the
3 Department of Agriculture for payment into the
4 thoroughbred and standardbred horse racing purse accounts
5 at Illinois pari-mutuel tracks. The amount paid to each
6 purse account shall be the amount certified by the
7 Illinois Racing Board in January to be transferred from
8 each account to each eligible racing facility in
9 accordance with the provisions of this Section. Beginning
10 in the calendar year in which an organization licensee
11 that is eligible to receive payment under this paragraph
12 (13) begins to receive funds from gaming pursuant to an
13 organization gaming license issued under the Illinois
14 Gambling Act, the amount of the payment due to all
15 wagering facilities licensed under that organization
16 licensee under this paragraph (13) shall be the amount
17 certified by the Board in January of that year. An
18 organization licensee and its related wagering facilities
19 shall no longer be able to receive payments under this
20 paragraph (13) beginning in the year subsequent to the
21 first year in which the organization licensee begins to
22 receive funds from gaming pursuant to an organization
23 gaming license issued under the Illinois Gambling Act.

24 (h) The Board may approve and license the conduct of
25 inter-track wagering and simulcast wagering by inter-track
26 wagering licensees and inter-track wagering location licensees

1 subject to the following terms and conditions:

2 (1) Any person licensed to conduct a race meeting (i)
3 at a track where 60 or more days of racing were conducted
4 during the immediately preceding calendar year or where
5 over the 5 immediately preceding calendar years an average
6 of 30 or more days of racing were conducted annually may be
7 issued an inter-track wagering license; (ii) at a track
8 located in a county that is bounded by the Mississippi
9 River, which has a population of less than 150,000
10 according to the 1990 decennial census, and an average of
11 at least 60 days of racing per year between 1985 and 1993
12 may be issued an inter-track wagering license; (iii) at a
13 track awarded standardbred racing dates; or (iv) at a
14 track located in Madison County that conducted at least
15 100 days of live racing during the immediately preceding
16 calendar year may be issued an inter-track wagering
17 license, unless a lesser schedule of live racing is the
18 result of (A) weather, unsafe track conditions, or other
19 acts of God; (B) an agreement between the organization
20 licensee and the associations representing the largest
21 number of owners, trainers, jockeys, or standardbred
22 drivers who race horses at that organization licensee's
23 racing meeting; or (C) a finding by the Board of
24 extraordinary circumstances and that it was in the best
25 interest of the public and the sport to conduct fewer than
26 100 days of live racing. Any such person having operating

1 control of the racing facility may receive inter-track
2 wagering location licenses. An eligible race track located
3 in a county that has a population of more than 230,000 and
4 that is bounded by the Mississippi River may establish up
5 to 9 inter-track wagering locations, an eligible race
6 track located in Stickney Township in Cook County may
7 establish up to 16 inter-track wagering locations, and an
8 eligible race track located in Palatine Township in Cook
9 County may establish up to 18 inter-track wagering
10 locations. An eligible racetrack conducting standardbred
11 racing may have up to 16 inter-track wagering locations.
12 An application for said license shall be filed with the
13 Board prior to such dates as may be fixed by the Board.
14 With an application for an inter-track wagering location
15 license there shall be delivered to the Board a certified
16 check or bank draft payable to the order of the Board for
17 an amount equal to \$500. The application shall be on forms
18 prescribed and furnished by the Board. The application
19 shall comply with all other rules, regulations and
20 conditions imposed by the Board in connection therewith.

21 (2) The Board shall examine the applications with
22 respect to their conformity with this Act and the rules
23 and regulations imposed by the Board. If found to be in
24 compliance with the Act and rules and regulations of the
25 Board, the Board may then issue a license to conduct
26 inter-track wagering and simulcast wagering to such

1 applicant. All such applications shall be acted upon by
2 the Board at a meeting to be held on such date as may be
3 fixed by the Board.

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

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

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

24 (6) All wagering under such license is subject to this
25 Act and to the rules and regulations from time to time
26 prescribed by the Board, and every such license issued by

1 the Board shall contain a recital to that effect.

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

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

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

1 City of Chicago at any location within 8 miles of any race
2 track at which a horse race meeting has been licensed in
3 the current year, unless the person having operating
4 control of such race track has given its written consent
5 to such inter-track wagering location licensees, which
6 consent must be filed with the Board at or prior to the
7 time application is made.

8 (8.2) Inter-track wagering or simulcast wagering shall
9 not be conducted by an inter-track wagering location
10 licensee at any location within 100 feet of an existing
11 church, an existing elementary or secondary public school,
12 or an existing elementary or secondary private school
13 registered with or recognized by the State Board of
14 Education. The distance of 100 feet shall be measured to
15 the nearest part of any building used for worship
16 services, education programs, or conducting inter-track
17 wagering by an inter-track wagering location licensee, and
18 not to property boundaries. However, inter-track wagering
19 or simulcast wagering may be conducted at a site within
20 100 feet of a church or school if such church or school has
21 been erected or established after the Board issues the
22 original inter-track wagering location license at the site
23 in question. Inter-track wagering location licensees may
24 conduct inter-track wagering and simulcast wagering only
25 in areas that are zoned for commercial or manufacturing
26 purposes or in areas for which a special use has been

1 approved by the local zoning authority. However, no
2 license to conduct inter-track wagering and simulcast
3 wagering shall be granted by the Board with respect to any
4 inter-track wagering location within the jurisdiction of
5 any local zoning authority which has, by ordinance or by
6 resolution, prohibited the establishment of an inter-track
7 wagering location within its jurisdiction. However,
8 inter-track wagering and simulcast wagering may be
9 conducted at a site if such ordinance or resolution is
10 enacted after the Board licenses the original inter-track
11 wagering location licensee for the site in question.

12 (9) (Blank).

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

23 (10.1) Except as provided in subsection (g) of Section
24 27 of this Act, inter-track wagering location licensees
25 shall pay 1% of the pari-mutuel handle at each location to
26 the municipality in which such location is situated and 1%

1 of the pari-mutuel handle at each location to the county
2 in which such location is situated. In the event that an
3 inter-track wagering location licensee is situated in an
4 unincorporated area of a county, such licensee shall pay
5 2% of the pari-mutuel handle from such location to such
6 county. Inter-track wagering location licensees must pay
7 the handle percentage required under this paragraph to the
8 municipality and county no later than the 20th of the
9 month following the month such handle was generated.

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

26 (A) That portion of all moneys wagered on

1 standardbred racing that is required under this Act to
2 be paid to purses shall be paid to purses for
3 standardbred races.

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

8 (11) (A) After payment of the privilege or pari-mutuel
9 tax, any other applicable taxes, and the costs and
10 expenses in connection with the gathering, transmission,
11 and dissemination of all data necessary to the conduct of
12 inter-track wagering, the remainder of the monies retained
13 under either Section 26 or Section 26.2 of this Act by the
14 inter-track wagering licensee on inter-track wagering
15 shall be allocated with 50% to be split between the 2
16 participating licensees and 50% to purses, except that an
17 inter-track wagering licensee that derives its license
18 from a track located in a county with a population in
19 excess of 230,000 and that borders the Mississippi River
20 shall not divide any remaining retention with the Illinois
21 organization licensee that provides the race or races, and
22 an inter-track wagering licensee that accepts wagers on
23 races conducted by an organization licensee that conducts
24 a race meet in a county with a population in excess of
25 230,000 and that borders the Mississippi River shall not
26 divide any remaining retention with that organization

1 licensee.

2 (B) From the sums permitted to be retained pursuant to
3 this Act each inter-track wagering location licensee shall
4 pay (i) the privilege or pari-mutuel tax to the State;
5 (ii) 4.75% of the pari-mutuel handle on inter-track
6 wagering at such location on races as purses, except that
7 an inter-track wagering location licensee that derives its
8 license from a track located in a county with a population
9 in excess of 230,000 and that borders the Mississippi
10 River shall retain all purse moneys for its own purse
11 account consistent with distribution set forth in this
12 subsection (h), and inter-track wagering location
13 licensees that accept wagers on races conducted by an
14 organization licensee located in a county with a
15 population in excess of 230,000 and that borders the
16 Mississippi River shall distribute all purse moneys to
17 purses at the operating host track; (iii) until January 1,
18 2000, except as provided in subsection (g) of Section 27
19 of this Act, 1% of the pari-mutuel handle wagered on
20 inter-track wagering and simulcast wagering at each
21 inter-track wagering location licensee facility to the
22 Horse Racing Tax Allocation Fund, provided that, to the
23 extent the total amount collected and distributed to the
24 Horse Racing Tax Allocation Fund under this subsection (h)
25 during any calendar year exceeds the amount collected and
26 distributed to the Horse Racing Tax Allocation Fund during

1 calendar year 1994, that excess amount shall be
2 redistributed (I) to all inter-track wagering location
3 licensees, based on each licensee's pro rata share of the
4 total handle from inter-track wagering and simulcast
5 wagering for all inter-track wagering location licensees
6 during the calendar year in which this provision is
7 applicable; then (II) the amounts redistributed to each
8 inter-track wagering location licensee as described in
9 subpart (I) shall be further redistributed as provided in
10 subparagraph (B) of paragraph (5) of subsection (g) of
11 this Section 26 provided first, that the shares of those
12 amounts, which are to be redistributed to the host track
13 or to purses at the host track under subparagraph (B) of
14 paragraph (5) of subsection (g) of this Section 26 shall
15 be redistributed based on each host track's pro rata share
16 of the total inter-track wagering and simulcast wagering
17 handle at all host tracks during the calendar year in
18 question, and second, that any amounts redistributed as
19 described in part (I) to an inter-track wagering location
20 licensee that accepts wagers on races conducted by an
21 organization licensee that conducts a race meet in a
22 county with a population in excess of 230,000 and that
23 borders the Mississippi River shall be further
24 redistributed, effective January 1, 2017, as provided in
25 paragraph (7) of subsection (g) of this Section 26, with
26 the portion of that further redistribution allocated to

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

1 during the first 12 months the licensee is in operation,
2 5.25% of the pari-mutuel handle wagered at the location on
3 races; during the second 12 months, 5.25%; during the
4 third 12 months, 5.75%; during the fourth 12 months,
5 6.25%; and during the fifth 12 months and thereafter,
6 6.75%. The following amounts shall be retained by the
7 licensee to satisfy all costs and expenses of conducting
8 its wagering: during the first 12 months the licensee is
9 in operation, 8.25% of the pari-mutuel handle wagered at
10 the location; during the second 12 months, 8.25%; during
11 the third 12 months, 7.75%; during the fourth 12 months,
12 7.25%; and during the fifth 12 months and thereafter,
13 6.75%. For additional inter-track wagering location
14 licensees authorized under Public Act 89-16, purses for
15 the first 12 months the licensee is in operation shall be
16 5.75% of the pari-mutuel wagered at the location, purses
17 for the second 12 months the licensee is in operation
18 shall be 6.25%, and purses thereafter shall be 6.75%. For
19 additional inter-track location licensees authorized under
20 Public Act 89-16, the licensee shall be allowed to retain
21 to satisfy all costs and expenses: 7.75% of the
22 pari-mutuel handle wagered at the location during its
23 first 12 months of operation, 7.25% during its second 12
24 months of operation, and 6.75% thereafter.

25 (C) There is hereby created the Horse Racing Tax
26 Allocation Fund which shall remain in existence until

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

14 Two-sevenths to the Department of Agriculture.
15 Fifty percent of this two-sevenths shall be used to
16 promote the Illinois horse racing and breeding
17 industry, and shall be distributed by the Department
18 of Agriculture upon the advice of a 9-member committee
19 appointed by the Governor consisting of the following
20 members: the Director of Agriculture, who shall serve
21 as chairman; 2 representatives of organization
22 licensees conducting thoroughbred race meetings in
23 this State, recommended by those licensees; 2
24 representatives of organization licensees conducting
25 standardbred race meetings in this State, recommended
26 by those licensees; a representative of the Illinois

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

25 Four-sevenths to park districts or municipalities
26 that do not have a park district of 500,000 population

1 or less for museum purposes (if an inter-track
2 wagering location licensee is located in such a park
3 district) or to conservation districts for museum
4 purposes (if an inter-track wagering location licensee
5 is located in a municipality that is not included
6 within any park district but is included within a
7 conservation district and is the county seat of a
8 county that (i) is contiguous to the state of Indiana
9 and (ii) has a 1990 population of 88,257 according to
10 the United States Bureau of the Census, except that if
11 the conservation district does not maintain a museum,
12 the monies shall be allocated equally between the
13 county and the municipality in which the inter-track
14 wagering location licensee is located for general
15 purposes) or to a municipal recreation board for park
16 purposes (if an inter-track wagering location licensee
17 is located in a municipality that is not included
18 within any park district and park maintenance is the
19 function of the municipal recreation board and the
20 municipality has a 1990 population of 9,302 according
21 to the United States Bureau of the Census); provided
22 that the monies are distributed to each park district
23 or conservation district or municipality that does not
24 have a park district in an amount equal to
25 four-sevenths of the amount collected by each
26 inter-track wagering location licensee within the park

1 district or conservation district or municipality for
2 the Fund. Monies that were paid into the Horse Racing
3 Tax Allocation Fund before August 9, 1991 (the
4 effective date of Public Act 87-110) by an inter-track
5 wagering location licensee located in a municipality
6 that is not included within any park district but is
7 included within a conservation district as provided in
8 this paragraph shall, as soon as practicable after
9 August 9, 1991 (the effective date of Public Act
10 87-110), be allocated and paid to that conservation
11 district as provided in this paragraph. Any park
12 district or municipality not maintaining a museum may
13 deposit the monies in the corporate fund of the park
14 district or municipality where the inter-track
15 wagering location is located, to be used for general
16 purposes; and

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

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

1 follows:

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

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

13 Four-sevenths to museums and aquariums located in
14 park districts of over 500,000 population; provided
15 that the monies are distributed in accordance with the
16 previous year's distribution of the maintenance tax
17 for such museums and aquariums as provided in Section
18 2 of the Park District and Municipal Aquarium and
19 Museum Act; and

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

1 subparagraph (C) shall be inoperative and of no force
2 and effect on and after January 1, 2000.

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

7 (i) If the inter-track wagering licensee,
8 except an inter-track wagering licensee that
9 derives its license from an organization licensee
10 located in a county with a population in excess of
11 230,000 and bounded by the Mississippi River, is
12 not conducting its own race meeting during the
13 same dates, then the entire purse allocation shall
14 be to purses at the track where the races wagered
15 on are being conducted.

16 (ii) If the inter-track wagering licensee,
17 except an inter-track wagering licensee that
18 derives its license from an organization licensee
19 located in a county with a population in excess of
20 230,000 and bounded by the Mississippi River, is
21 also conducting its own race meeting during the
22 same dates, then the purse allocation shall be as
23 follows: 50% to purses at the track where the
24 races wagered on are being conducted; 50% to
25 purses at the track where the inter-track wagering
26 licensee is accepting such wagers.

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

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

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

25 (B) The Board, and any person or persons to whom it
26 delegates this power, is vested with the power to

1 enter the facilities of any licensee to determine
2 whether there has been compliance with the provisions
3 of this Act and the rules and regulations relating to
4 the conduct of such wagering.

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

15 (D) (Blank).

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

21 (F) The Board shall name and appoint a State
22 director of this wagering who shall be a
23 representative of the Board and whose duty it shall be
24 to supervise the conduct of inter-track wagering as
25 may be provided for by the rules and regulations of the
26 Board; such rules and regulation shall specify the

1 method of appointment and the Director's powers,
2 authority and duties.

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

11 (13) The Department of Agriculture may enter into
12 agreements with licensees authorizing such licensees to
13 conduct inter-track wagering on races to be held at the
14 licensed race meetings conducted by the Department of
15 Agriculture. Such agreement shall specify the races of the
16 Department of Agriculture's licensed race meeting upon
17 which the licensees will conduct wagering. In the event
18 that a licensee conducts inter-track pari-mutuel wagering
19 on races from the Illinois State Fair or DuQuoin State
20 Fair which are in addition to the licensee's previously
21 approved racing program, those races shall be considered a
22 separate racing day for the purpose of determining the
23 daily handle and computing the privilege or pari-mutuel
24 tax on that daily handle as provided in Sections 27 and
25 27.1. Such agreements shall be approved by the Board
26 before such wagering may be conducted. In determining

1 whether to grant approval, the Board shall give due
2 consideration to the best interests of the public and of
3 horse racing. The provisions of paragraphs (1), (8),
4 (8.1), and (8.2) of subsection (h) of this Section which
5 are not specified in this paragraph (13) shall not apply
6 to licensed race meetings conducted by the Department of
7 Agriculture at the Illinois State Fair in Sangamon County
8 or the DuQuoin State Fair in Perry County, or to any
9 wagering conducted on those race meetings.

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

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

26 (Source: P.A. 101-31, eff. 6-28-19; 101-52, eff. 7-12-19;

1 101-81, eff. 7-12-19; 101-109, eff. 7-19-19; 102-558, eff.
2 8-20-21; 102-813, eff. 5-13-22.)

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

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

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

10 (70 ILCS 5/8.02 and 5/9); Airport Authorities Act; airport
11 authorities; for public airport facilities.

12 (70 ILCS 5/8.05 and 5/9); Airport Authorities Act; airport
13 authorities; for removal of airport hazards.

14 (70 ILCS 5/8.06 and 5/9); Airport Authorities Act; airport
15 authorities; for reduction of the height of objects or
16 structures.

17 (70 ILCS 10/4); Interstate Airport Authorities Act; interstate
18 airport authorities; for general purposes.

19 (70 ILCS 15/3); Kankakee River Valley Area Airport Authority
20 Act; Kankakee River Valley Area Airport Authority; for
21 acquisition of land for airports.

22 (70 ILCS 200/2-20); Civic Center Code; civic center
23 authorities; for grounds, centers, buildings, and parking.

1 (70 ILCS 200/5-35); Civic Center Code; Aledo Civic Center
2 Authority; for grounds, centers, buildings, and parking.

3 (70 ILCS 200/10-15); Civic Center Code; Aurora Metropolitan
4 Exposition, Auditorium and Office Building Authority; for
5 grounds, centers, buildings, and parking.

6 (70 ILCS 200/15-40); Civic Center Code; Benton Civic Center
7 Authority; for grounds, centers, buildings, and parking.

8 (70 ILCS 200/20-15); Civic Center Code; Bloomington Civic
9 Center Authority; for grounds, centers, buildings, and
10 parking.

11 (70 ILCS 200/35-35); Civic Center Code; Brownstown Park
12 District Civic Center Authority; for grounds, centers,
13 buildings, and parking.

14 (70 ILCS 200/40-35); Civic Center Code; Carbondale Civic
15 Center Authority; for grounds, centers, buildings, and
16 parking.

17 (70 ILCS 200/55-60); Civic Center Code; Chicago South Civic
18 Center Authority; for grounds, centers, buildings, and
19 parking.

20 (70 ILCS 200/60-30); Civic Center Code; Collinsville
21 Metropolitan Exposition, Auditorium and Office Building
22 Authority; for grounds, centers, buildings, and parking.

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

26 (70 ILCS 200/75-20); Civic Center Code; Decatur Metropolitan

1 Exposition, Auditorium and Office Building Authority; for
2 grounds, centers, buildings, and parking.

3 (70 ILCS 200/80-15); Civic Center Code; DuPage County
4 Metropolitan Exposition, Auditorium and Office Building
5 Authority; for grounds, centers, buildings, and parking.

6 (70 ILCS 200/85-35); Civic Center Code; Elgin Metropolitan
7 Exposition, Auditorium and Office Building Authority; for
8 grounds, centers, buildings, and parking.

9 (70 ILCS 200/95-25); Civic Center Code; Herrin Metropolitan
10 Exposition, Auditorium and Office Building Authority; for
11 grounds, centers, buildings, and parking.

12 (70 ILCS 200/110-35); Civic Center Code; Illinois Valley Civic
13 Center Authority; for grounds, centers, buildings, and
14 parking.

15 (70 ILCS 200/115-35); Civic Center Code; Jasper County Civic
16 Center Authority; for grounds, centers, buildings, and
17 parking.

18 (70 ILCS 200/120-25); Civic Center Code; Jefferson County
19 Metropolitan Exposition, Auditorium and Office Building
20 Authority; for grounds, centers, buildings, and parking.

21 (70 ILCS 200/125-15); Civic Center Code; Jo Daviess County
22 Civic Center Authority; for grounds, centers, buildings,
23 and parking.

24 (70 ILCS 200/130-30); Civic Center Code; Katherine Dunham
25 Metropolitan Exposition, Auditorium and Office Building
26 Authority; for grounds, centers, buildings, and parking.

1 (70 ILCS 200/145-35); Civic Center Code; Marengo Civic Center
2 Authority; for grounds, centers, buildings, and parking.

3 (70 ILCS 200/150-35); Civic Center Code; Mason County Civic
4 Center Authority; for grounds, centers, buildings, and
5 parking.

6 (70 ILCS 200/155-15); Civic Center Code; Matteson Metropolitan
7 Civic Center Authority; for grounds, centers, buildings,
8 and parking.

9 (70 ILCS 200/160-35); Civic Center Code; Maywood Civic Center
10 Authority; for grounds, centers, buildings, and parking.

11 (70 ILCS 200/165-35); Civic Center Code; Melrose Park
12 Metropolitan Exposition Auditorium and Office Building
13 Authority; for grounds, centers, buildings, and parking.

14 (70 ILCS 200/170-20); Civic Center Code; certain Metropolitan
15 Exposition, Auditorium and Office Building Authorities;
16 for general purposes.

17 (70 ILCS 200/180-35); Civic Center Code; Normal Civic Center
18 Authority; for grounds, centers, buildings, and parking.

19 (70 ILCS 200/185-15); Civic Center Code; Oak Park Civic Center
20 Authority; for grounds, centers, buildings, and parking.

21 (70 ILCS 200/195-35); Civic Center Code; Ottawa Civic Center
22 Authority; for grounds, centers, buildings, and parking.

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

25 (70 ILCS 200/205-15); Civic Center Code; Peoria Civic Center
26 Authority; for grounds, centers, buildings, and parking.

1 (70 ILCS 200/210-35); Civic Center Code; Pontiac Civic Center
2 Authority; for grounds, centers, buildings, and parking.

3 (70 ILCS 200/215-15); Civic Center Code; Illinois Quad City
4 Civic Center Authority; for grounds, centers, buildings,
5 and parking.

6 (70 ILCS 200/220-30); Civic Center Code; Quincy Metropolitan
7 Exposition, Auditorium and Office Building Authority; for
8 grounds, centers, buildings, and parking.

9 (70 ILCS 200/225-35); Civic Center Code; Randolph County Civic
10 Center Authority; for grounds, centers, buildings, and
11 parking.

12 (70 ILCS 200/230-35); Civic Center Code; River Forest
13 Metropolitan Exposition, Auditorium and Office Building
14 Authority; for grounds, centers, buildings, and parking.

15 (70 ILCS 200/235-40); Civic Center Code; Riverside Civic
16 Center Authority; for grounds, centers, buildings, and
17 parking.

18 (70 ILCS 200/245-35); Civic Center Code; Salem Civic Center
19 Authority; for grounds, centers, buildings, and parking.

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

23 (70 ILCS 200/260-35); Civic Center Code; Sterling Metropolitan
24 Exposition, Auditorium and Office Building Authority; for
25 grounds, centers, buildings, and parking.

26 (70 ILCS 200/265-20); Civic Center Code; Vermilion County

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

3 (70 ILCS 200/270-35); Civic Center Code; Waukegan Civic Center
4 Authority; for grounds, centers, buildings, and parking.

5 (70 ILCS 200/275-35); Civic Center Code; West Frankfort Civic
6 Center Authority; for grounds, centers, buildings, and
7 parking.

8 (70 ILCS 200/280-20); Civic Center Code; Will County
9 Metropolitan Exposition and Auditorium Authority; for
10 grounds, centers, and parking.

11 (70 ILCS 210/5); Metropolitan Pier and Exposition Authority
12 Act; Metropolitan Pier and Exposition Authority; for
13 general purposes, including quick-take power.

14 (70 ILCS 405/22.04); Soil and Water Conservation Districts
15 Act; soil and water conservation districts; for general
16 purposes.

17 (70 ILCS 410/10 and 410/12); Conservation District Act;
18 conservation districts; for open space, wildland, scenic
19 roadway, pathway, outdoor recreation, or other
20 conservation benefits.

21 (70 ILCS 503/25); Chanute-Rantoul National Aviation Center
22 Redevelopment Commission Act; Chanute-Rantoul National
23 Aviation Center Redevelopment Commission; for general
24 purposes.

25 (70 ILCS 507/15); Fort Sheridan Redevelopment Commission Act;
26 Fort Sheridan Redevelopment Commission; for general

1 purposes or to carry out comprehensive or redevelopment
2 plans.

3 (70 ILCS 520/8); Southwestern Illinois Development Authority
4 Act; Southwestern Illinois Development Authority; for
5 general purposes, including quick-take power.

6 (70 ILCS 605/4-17 and 605/5-7); Illinois Drainage Code;
7 drainage districts; for general purposes.

8 (70 ILCS 615/5 and 615/6); Chicago Drainage District Act;
9 corporate authorities; for construction and maintenance of
10 works.

11 (70 ILCS 705/10); Fire Protection District Act; fire
12 protection districts; for general purposes.

13 (70 ILCS 750/20); Flood Prevention District Act; flood
14 prevention districts; for general purposes.

15 (70 ILCS 805/6); Downstate Forest Preserve District Act;
16 certain forest preserve districts; for general purposes.

17 (70 ILCS 805/18.8); Downstate Forest Preserve District Act;
18 certain forest preserve districts; for recreational and
19 cultural facilities.

20 (70 ILCS 810/8); Cook County Forest Preserve District Act;
21 Forest Preserve District of Cook County; for general
22 purposes.

23 (70 ILCS 810/38); Cook County Forest Preserve District Act;
24 Forest Preserve District of Cook County; for recreational
25 facilities.

26 (70 ILCS 910/15 and 910/16); Hospital District Law; hospital

1 districts; for hospitals or hospital facilities.

2 (70 ILCS 915/3); Illinois Medical District Act; Illinois
3 Medical District Commission; for general purposes.

4 (70 ILCS 915/4.5); Illinois Medical District Act; Illinois
5 Medical District Commission; quick-take power for the
6 Illinois State Police Forensic Science Laboratory
7 (obsolete).

8 (70 ILCS 920/5); Tuberculosis Sanitarium District Act;
9 tuberculosis sanitarium districts; for tuberculosis
10 sanitariums.

11 (70 ILCS 925/20); Mid-Illinois Medical District Act;
12 Mid-Illinois Medical District; for general purposes.

13 (70 ILCS 930/20); Mid-America Medical District Act;
14 Mid-America Medical District Commission; for general
15 purposes.

16 (70 ILCS 935/20); Roseland Community Medical District Act;
17 medical district; for general purposes.

18 (70 ILCS 1005/7); Mosquito Abatement District Act; mosquito
19 abatement districts; for general purposes.

20 (70 ILCS 1105/8); Museum District Act; museum districts; for
21 general purposes.

22 (70 ILCS 1205/7-1); Park District Code; park districts; for
23 streets and other purposes.

24 (70 ILCS 1205/8-1); Park District Code; park districts; for
25 parks.

26 (70 ILCS 1205/9-2 and 1205/9-4); Park District Code; park

1 districts; for airports and landing fields.

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

5 (70 ILCS 1205/11.1-3); Park District Code; park districts; for
6 harbors.

7 (70 ILCS 1225/2); Park Commissioners Land Condemnation Act;
8 park districts; for street widening.

9 (70 ILCS 1230/1 and 1230/1-a); Park Commissioners Water
10 Control Act; park districts; for parks, boulevards,
11 driveways, parkways, viaducts, bridges, or tunnels.

12 (70 ILCS 1250/2); Park Commissioners Street Control (1889)
13 Act; park districts; for boulevards or driveways.

14 (70 ILCS 1290/1); Park District and Municipal Aquarium and
15 Museum Act; municipalities or park districts; for
16 aquariums or museums.

17 (70 ILCS 1305/2); Park District Airport Zoning Act; park
18 districts; for restriction of the height of structures.

19 (70 ILCS 1310/5); Park District Elevated Highway Act; park
20 districts; for elevated highways.

21 (70 ILCS 1505/15); Chicago Park District Act; Chicago Park
22 District; for parks and other purposes.

23 (70 ILCS 1505/25.1); Chicago Park District Act; Chicago Park
24 District; for parking lots or garages.

25 (70 ILCS 1505/26.3); Chicago Park District Act; Chicago Park
26 District; for harbors.

1 (70 ILCS 1570/5); Lincoln Park Commissioners Land Condemnation
2 Act; Lincoln Park Commissioners; for land and interests in
3 land, including riparian rights.

4 (70 ILCS 1801/30); Alexander-Cairo Port District Act;
5 Alexander-Cairo Port District; for general purposes.

6 (70 ILCS 1805/8); Havana Regional Port District Act; Havana
7 Regional Port District; for general purposes.

8 (70 ILCS 1810/7); Illinois International Port District Act;
9 Illinois International Port District; for general
10 purposes.

11 (70 ILCS 1815/13); Illinois Valley Regional Port District Act;
12 Illinois Valley Regional Port District; for general
13 purposes.

14 (70 ILCS 1820/4); Jackson-Union Counties Regional Port
15 District Act; Jackson-Union Counties Regional Port
16 District; for removal of airport hazards or reduction of
17 the height of objects or structures.

18 (70 ILCS 1820/5); Jackson-Union Counties Regional Port
19 District Act; Jackson-Union Counties Regional Port
20 District; for general purposes.

21 (70 ILCS 1825/4.9); Joliet Regional Port District Act; Joliet
22 Regional Port District; for removal of airport hazards.

23 (70 ILCS 1825/4.10); Joliet Regional Port District Act; Joliet
24 Regional Port District; for reduction of the height of
25 objects or structures.

26 (70 ILCS 1825/4.18); Joliet Regional Port District Act; Joliet

1 Regional Port District; for removal of hazards from ports
2 and terminals.

3 (70 ILCS 1825/5); Joliet Regional Port District Act; Joliet
4 Regional Port District; for general purposes.

5 (70 ILCS 1830/7.1); Kaskaskia Regional Port District Act;
6 Kaskaskia Regional Port District; for removal of hazards
7 from ports and terminals.

8 (70 ILCS 1830/14); Kaskaskia Regional Port District Act;
9 Kaskaskia Regional Port District; for general purposes.

10 (70 ILCS 1831/30); Massac-Metropolis Port District Act;
11 Massac-Metropolis Port District; for general purposes.

12 (70 ILCS 1835/5.10); Mt. Carmel Regional Port District Act;
13 Mt. Carmel Regional Port District; for removal of airport
14 hazards.

15 (70 ILCS 1835/5.11); Mt. Carmel Regional Port District Act;
16 Mt. Carmel Regional Port District; for reduction of the
17 height of objects or structures.

18 (70 ILCS 1835/6); Mt. Carmel Regional Port District Act; Mt.
19 Carmel Regional Port District; for general purposes.

20 (70 ILCS 1837/30); Ottawa Port District Act; Ottawa Port
21 District; for general purposes.

22 (70 ILCS 1845/4.9); Seneca Regional Port District Act; Seneca
23 Regional Port District; for removal of airport hazards.

24 (70 ILCS 1845/4.10); Seneca Regional Port District Act; Seneca
25 Regional Port District; for reduction of the height of
26 objects or structures.

1 (70 ILCS 1845/5); Seneca Regional Port District Act; Seneca
2 Regional Port District; for general purposes.

3 (70 ILCS 1850/4); Shawneetown Regional Port District Act;
4 Shawneetown Regional Port District; for removal of airport
5 hazards or reduction of the height of objects or
6 structures.

7 (70 ILCS 1850/5); Shawneetown Regional Port District Act;
8 Shawneetown Regional Port District; for general purposes.

9 (70 ILCS 1855/4); Southwest Regional Port District Act;
10 Southwest Regional Port District; for removal of airport
11 hazards or reduction of the height of objects or
12 structures.

13 (70 ILCS 1855/5); Southwest Regional Port District Act;
14 Southwest Regional Port District; for general purposes.

15 (70 ILCS 1860/4); Tri-City Regional Port District Act;
16 Tri-City Regional Port District; for removal of airport
17 hazards.

18 (70 ILCS 1860/5); Tri-City Regional Port District Act;
19 Tri-City Regional Port District; for the development of
20 facilities.

21 (70 ILCS 1863/11); Upper Mississippi River International Port
22 District Act; Upper Mississippi River International Port
23 District; for general purposes.

24 (70 ILCS 1865/4.9); Waukegan Port District Act; Waukegan Port
25 District; for removal of airport hazards.

26 (70 ILCS 1865/4.10); Waukegan Port District Act; Waukegan Port

1 District; for restricting the height of objects or
2 structures.

3 (70 ILCS 1865/5); Waukegan Port District Act; Waukegan Port
4 District; for the development of facilities.

5 (70 ILCS 1870/8); White County Port District Act; White County
6 Port District; for the development of facilities.

7 (70 ILCS 1905/16); Railroad Terminal Authority Act; Railroad
8 Terminal Authority (Chicago); for general purposes.

9 (70 ILCS 1915/25); Grand Avenue Railroad Relocation Authority
10 Act; Grand Avenue Railroad Relocation Authority; for
11 general purposes, including quick-take power (now
12 obsolete).

13 (70 ILCS 1935/25); Elmwood Park Grade Separation Authority
14 Act; Elmwood Park Grade Separation Authority; for general
15 purposes.

16 (70 ILCS 2105/9b); River Conservancy Districts Act; river
17 conservancy districts; for general purposes.

18 (70 ILCS 2105/10a); River Conservancy Districts Act; river
19 conservancy districts; for corporate purposes.

20 (70 ILCS 2205/15); Sanitary District Act of 1907; sanitary
21 districts; for corporate purposes.

22 (70 ILCS 2205/18); Sanitary District Act of 1907; sanitary
23 districts; for improvements and works.

24 (70 ILCS 2205/19); Sanitary District Act of 1907; sanitary
25 districts; for access to property.

26 (70 ILCS 2305/8); North Shore Water Reclamation District Act;

1 North Shore Water Reclamation District; for corporate
2 purposes.

3 (70 ILCS 2305/15); North Shore Water Reclamation District Act;
4 North Shore Water Reclamation District; for improvements.

5 (70 ILCS 2405/7.9); Sanitary District Act of 1917; Sanitary
6 District of Decatur; for carrying out agreements to sell,
7 convey, or disburse treated wastewater to a private
8 entity.

9 (70 ILCS 2405/8); Sanitary District Act of 1917; sanitary
10 districts; for corporate purposes.

11 (70 ILCS 2405/15); Sanitary District Act of 1917; sanitary
12 districts; for improvements.

13 (70 ILCS 2405/16.9 and 2405/16.10); Sanitary District Act of
14 1917; sanitary districts; for waterworks.

15 (70 ILCS 2405/17.2); Sanitary District Act of 1917; sanitary
16 districts; for public sewer and water utility treatment
17 works.

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

21 (70 ILCS 2605/8); Metropolitan Water Reclamation District Act;
22 Metropolitan Water Reclamation District; for corporate
23 purposes.

24 (70 ILCS 2605/16); Metropolitan Water Reclamation District
25 Act; Metropolitan Water Reclamation District; quick-take
26 power for improvements.

1 (70 ILCS 2605/17); Metropolitan Water Reclamation District
2 Act; Metropolitan Water Reclamation District; for bridges.

3 (70 ILCS 2605/35); Metropolitan Water Reclamation District
4 Act; Metropolitan Water Reclamation District; for widening
5 and deepening a navigable stream.

6 (70 ILCS 2805/10); Sanitary District Act of 1936; sanitary
7 districts; for corporate purposes.

8 (70 ILCS 2805/24); Sanitary District Act of 1936; sanitary
9 districts; for improvements.

10 (70 ILCS 2805/26i and 2805/26j); Sanitary District Act of
11 1936; sanitary districts; for drainage systems.

12 (70 ILCS 2805/27); Sanitary District Act of 1936; sanitary
13 districts; for dams or other structures to regulate water
14 flow.

15 (70 ILCS 2805/32k); Sanitary District Act of 1936; sanitary
16 districts; for water supply.

17 (70 ILCS 2805/32l); Sanitary District Act of 1936; sanitary
18 districts; for waterworks.

19 (70 ILCS 2905/2-7); Metro-East Sanitary District Act of 1974;
20 Metro-East Sanitary District; for corporate purposes.

21 (70 ILCS 2905/2-8); Metro-East Sanitary District Act of 1974;
22 Metro-East Sanitary District; for access to property.

23 (70 ILCS 3010/10); Sanitary District Revenue Bond Act;
24 sanitary districts; for sewerage systems.

25 (70 ILCS 3205/12); Illinois Sports Facilities Authority Act;
26 Illinois Sports Facilities Authority; quick-take power for

1 its corporate purposes (obsolete).

2 (70 ILCS 3405/16); Surface Water Protection District Act;
3 surface water protection districts; for corporate
4 purposes.

5 (70 ILCS 3605/7); Metropolitan Transit Authority Act; Chicago
6 Transit Authority; for transportation systems.

7 (70 ILCS 3605/8); Metropolitan Transit Authority Act; Chicago
8 Transit Authority; for general purposes.

9 (70 ILCS 3605/10); Metropolitan Transit Authority Act; Chicago
10 Transit Authority; for general purposes, including
11 railroad property.

12 (70 ILCS 3610/3 and 3610/5); Local Mass Transit District Act;
13 local mass transit districts; for general purposes.

14 (70 ILCS 3615/2.13); Regional Transportation Authority Act;
15 Regional Transportation Authority; for general purposes.

16 (70 ILCS 3705/8 and 3705/12); Public Water District Act;
17 public water districts; for waterworks.

18 (70 ILCS 3705/23a); Public Water District Act; public water
19 districts; for sewerage properties.

20 (70 ILCS 3705/23e); Public Water District Act; public water
21 districts; for combined waterworks and sewerage systems.

22 (70 ILCS 3715/6); Water Authorities Act; water authorities;
23 for facilities to ensure adequate water supply.

24 (70 ILCS 3715/27); Water Authorities Act; water authorities;
25 for access to property.

26 (75 ILCS 5/4-7); Illinois Local Library Act; boards of library

1 trustees; for library buildings.
2 (75 ILCS 16/30-55.80); Public Library District Act of 1991;
3 public library districts; for general purposes.
4 (75 ILCS 65/1 and 65/3); Libraries in Parks Act; corporate
5 authorities of city or park district, or board of park
6 commissioners; for free public library buildings.
7 (Source: Incorporates 98-564, eff. 8-27-13; P.A. 98-756, eff.
8 7-16-14; 99-669, eff. 7-29-16.)

9 ARTICLE 25. HISTORIC RESIDENCE

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

12 (35 ILCS 200/10-40)

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

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

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

22 (c) "Historic building" means an owner-occupied single
23 family residence or an owner-occupied multi-family

1 residence and the tract, lot or parcel upon which it is
2 located, or a building or buildings owned and operated as
3 a cooperative, if:

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

7 (2) individually designated pursuant to an
8 approved county or municipal landmark ordinance; or

9 (3) within a district listed on the National
10 Register of Historic Places or designated pursuant to
11 an approved county or municipal landmark ordinance, if
12 the Director determines that the building is of
13 historic significance to the district in which it is
14 located.

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

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

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

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

26 (g) "Standards for rehabilitation" means the Secretary

1 of Interior's standards for rehabilitation as promulgated
2 by the U.S. Department of the Interior.

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

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

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

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

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

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

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

7 (1) enforcing appropriate legislation for the
8 designation of historic buildings;

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

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

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

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

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

1 space located within the same building or buildings.

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

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

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

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

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

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

22 (35 ILCS 200/10-50)

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

24 (a) For the 4 years after the expiration of the 8-year
25 valuation period, the valuation for purposes of computing the

1 assessed valuation shall not exceed the following ~~be as~~
2 ~~follows:~~

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

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

7 For the third year, the base year valuation plus 75%
8 of the adjustment in value.

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

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

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

18 ARTICLE 30. TOWNSHIP ASSESSORS

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

21 (35 ILCS 200/2-5)

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

23 (a) Qualified townships ~~Townships with less than 1,000~~

1 ~~inhabitants~~ shall not elect assessors for each township but
2 shall elect multi-township assessors.

3 (1) If 2 or more qualified townships ~~townships with~~
4 ~~less than 1,000 inhabitants~~ are contiguous, one
5 multi-township assessor shall be elected to assess the
6 property in as many of the townships as are contiguous and
7 whose combined population exceeds the maximum population
8 amount is 1,000 or more inhabitants.

9 (2) If any qualified township ~~of less than 1,000~~
10 ~~inhabitants~~ is not contiguous to another qualified
11 township ~~of less than 1,000 inhabitants~~, one
12 multi-township assessor shall be elected to assess the
13 property of that township and any other township to which
14 it is contiguous.

15 (b) As used in this Section:

16 "Maximum population amount" means:

17 (1) before the publication of population data from the
18 2030 federal decennial census, 1,000 inhabitants; and

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

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

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

24 (35 ILCS 200/2-10)

25 Sec. 2-10. Mandatory establishment of multi-township

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

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

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

14 Before September 15, 2002 and every 10 years thereafter,
15 the respective boards of town trustees shall notify the
16 supervisor of assessments and the Department whether they have
17 accepted the suggested multi-township assessment district or
18 whether they have adopted an alternative district, and, in the
19 latter case, they shall include in the notification a
20 description or map, by township, of the alternative district.
21 Before October 1, 2002 and every 10 years thereafter, the
22 supervisor of assessments shall determine whether any
23 suggested or alternative multi-township assessment district
24 meets the conditions of this Section and Section 2-5. If any
25 township board of trustees fails to so notify the supervisor
26 of assessments and the Department as provided in this Section,

1 the township shall be part of the original suggested
2 multi-township assessment district. In any dispute between 2
3 or more townships as to inclusion or exclusion of a township in
4 any one multi-township assessment district, the county board
5 shall hold a public hearing in the county seat and, as soon as
6 practicable thereafter, make a final determination as to the
7 composition of the district. It shall notify the Department of
8 the final determination before November 15, 2002 and every 10
9 years thereafter. The Department shall promulgate the
10 multi-township assessment districts, file the same with the
11 Secretary of State as provided in the Illinois Administrative
12 Procedure Act and so notify the township supervisors, boards
13 of trustees and county clerks of the townships and counties
14 subject to this Section and Section 2-5. If the Department's
15 promulgation removes a township from a prior multi-township
16 assessment district, that township shall, within 30 days after
17 the effective date of the removal, receive a distribution of a
18 portion of the assets of the prior multi-township assessment
19 district according to the ratio of the total equalized
20 assessed valuation of all the taxable property in the township
21 to the total equalized assessed valuation of all the taxable
22 property in the prior multi-township assessment district. If a
23 township is removed from one multi-township assessment
24 district and made a part of another multi-township assessment
25 district, the district from which the township is removed
26 shall, within 30 days after the effective date of the removal,

1 cause the township's distribution under this paragraph to be
2 paid directly to the district of which the township is made a
3 part. A township receiving such a distribution (or a
4 multi-township assessment district receiving such a
5 distribution on behalf of a township that is made a part of
6 that district) shall use the proceeds from the distribution
7 only in connection with assessing real estate in the township
8 for tax purposes.

9 (Source: P.A. 88-455; incorporates 88-221; 88-670, eff.
10 12-2-94; 89-502, eff. 6-28-96; 89-695, eff. 12-31-96.)

11 ARTICLE 40. PETROLEUM REFINERY

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

14 (35 ILCS 200/9-45)

15 Sec. 9-45. Property index number system. The county clerk
16 in counties of 3,000,000 or more inhabitants and, subject to
17 the approval of the county board, the chief county assessment
18 officer or recorder, in counties of less than 3,000,000
19 inhabitants, may establish a property index number system
20 under which property may be listed for purposes of assessment,
21 collection of taxes or automation of the office of the
22 recorder. The system may be adopted in addition to, or instead
23 of, the method of listing by legal description as provided in

1 Section 9-40. The system shall describe property by township,
2 section, block, and parcel or lot, and may cross-reference the
3 street or post office address, if any, and street code number,
4 if any. The county clerk, county treasurer, chief county
5 assessment officer or recorder may establish and maintain
6 cross indexes of numbers assigned under the system with the
7 complete legal description of the properties to which the
8 numbers relate. Index numbers shall be assigned by the county
9 clerk in counties of 3,000,000 or more inhabitants, and, at
10 the direction of the county board in counties with less than
11 3,000,000 inhabitants, shall be assigned by the chief county
12 assessment officer or recorder. Tax maps of the county clerk,
13 county treasurer or chief county assessment officer shall
14 carry those numbers. The indexes shall be open to public
15 inspection and be made available to the public. Any property
16 index number system established prior to the effective date of
17 this Code shall remain valid. However, in counties with less
18 than 3,000,000 inhabitants, the system may be transferred to
19 another authority upon the approval of the county board.

20 Any real property used for a power generating or
21 automotive manufacturing facility located within a county of
22 less than 1,000,000 inhabitants, as to which litigation with
23 respect to its assessed valuation is pending or was pending as
24 of January 1, 1993, may be the subject of a real property tax
25 assessment settlement agreement among the taxpayer and taxing
26 districts in which it is situated. In addition, any real

1 property that is located in a county with fewer than 1,000,000
2 inhabitants and (i) is used for natural gas extraction and
3 fractionation or olefin and polymer manufacturing or (ii) is
4 used for a petroleum refinery ~~and (ii) located within a county~~
5 ~~of less than 1,000,000 inhabitants~~ may be the subject of a real
6 property tax assessment settlement agreement among the
7 taxpayer and taxing districts in which the property is
8 situated if litigation is or was pending as to its assessed
9 valuation as of January 1, 2003 or thereafter. Other
10 appropriate authorities, which may include county and State
11 boards or officials, may also be parties to such agreements.
12 Such agreements may include the assessment of the facility or
13 property for any years in dispute as well as for up to 10 years
14 in the future. Such agreements may provide for the settlement
15 of issues relating to the assessed value of the facility and
16 may provide for related payments, refunds, claims, credits
17 against taxes and liabilities in respect to past and future
18 taxes of taxing districts, including any fund created under
19 Section 20-35 of this Act, all implementing the settlement
20 agreement. Any such agreement may provide that parties thereto
21 agree not to challenge assessments as provided in the
22 agreement. An agreement entered into on or after January 1,
23 1993 may provide for the classification of property that is
24 the subject of the agreement as real or personal during the
25 term of the agreement and thereafter. It may also provide that
26 taxing districts agree to reimburse the taxpayer for amounts

1 paid by the taxpayer in respect to taxes for the real property
2 which is the subject of the agreement to the extent levied by
3 those respective districts, over and above amounts which would
4 be due if the facility were to be assessed as provided in the
5 agreement. Such reimbursement may be provided in the agreement
6 to be made by credit against taxes of the taxpayer. No credits
7 shall be applied against taxes levied with respect to debt
8 service or lease payments of a taxing district. No referendum
9 approval or appropriation shall be required for such an
10 agreement or such credits and any such obligation shall not
11 constitute indebtedness of the taxing district for purposes of
12 any statutory limitation. The county collector shall treat
13 credited amounts as if they had been received by the collector
14 as taxes paid by the taxpayer and as if remitted to the
15 district. A county treasurer who is a party to such an
16 agreement may agree to hold amounts paid in escrow as provided
17 in the agreement for possible use for paying taxes until
18 conditions of the agreement are met and then to apply these
19 amounts as provided in the agreement. No such settlement
20 agreement shall be effective unless it shall have been
21 approved by the court in which such litigation is pending. Any
22 such agreement which has been entered into prior to adoption
23 of this amendatory Act of 1988 and which is contingent upon
24 enactment of authorizing legislation shall be binding and
25 enforceable.

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

1 (35 ILCS 200/11-15)

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

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

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

3 (35 ILCS 200/18-185)

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

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

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

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

17 "Taxing district" has the same meaning provided in Section
18 1-150, except as otherwise provided in this Section. For the
19 1991 through 1994 levy years only, "taxing district" includes
20 only each non-home rule taxing district having the majority of
21 its 1990 equalized assessed value within any county or
22 counties contiguous to a county with 3,000,000 or more
23 inhabitants. Beginning with the 1995 levy year, "taxing
24 district" includes only each non-home rule taxing district

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

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

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

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

19 "Aggregate extension" for the taxing districts to which
20 this Law did not apply before the 1995 levy year (except taxing
21 districts subject to this Law in accordance with Section
22 18-213) means the annual corporate extension for the taxing
23 district and those special purpose extensions that are made
24 annually for the taxing district, excluding special purpose
25 extensions: (a) made for the taxing district to pay interest
26 or principal on general obligation bonds that were approved by

1 referendum; (b) made for any taxing district to pay interest
2 or principal on general obligation bonds issued before March
3 1, 1995; (c) made for any taxing district to pay interest or
4 principal on bonds issued to refund or continue to refund
5 those bonds issued before March 1, 1995; (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 1,
8 1995 that were approved by referendum; (e) made for any taxing
9 district to pay interest or principal on revenue bonds issued
10 before March 1, 1995 for payment of which a property tax levy
11 or the full faith and credit of the unit of local government is
12 pledged; however, a tax for the payment of interest or
13 principal on those bonds shall be made only after the
14 governing body of the unit of local government finds that all
15 other sources for payment are insufficient to make those
16 payments; (f) made for payments under a building commission
17 lease when the lease payments are for the retirement of bonds
18 issued by the commission before March 1, 1995 to pay for the
19 building project; (g) made for payments due under installment
20 contracts entered into before March 1, 1995; (h) made for
21 payments of principal and interest on bonds issued under the
22 Metropolitan Water Reclamation District Act to finance
23 construction projects initiated before October 1, 1991; (h-4)
24 made for stormwater management purposes by the Metropolitan
25 Water Reclamation District of Greater Chicago under Section 12
26 of the Metropolitan Water Reclamation District Act; (h-8) made

1 for payments of principal and interest on bonds issued under
2 Section 9.6a of the Metropolitan Water Reclamation District
3 Act to make contributions to the pension fund established
4 under Article 13 of the Illinois Pension Code; (i) made for
5 payments of principal and interest on limited bonds, as
6 defined in Section 3 of the Local Government Debt Reform Act,
7 in an amount not to exceed the debt service extension base less
8 the amount in items (b), (c), and (e) of this definition for
9 non-referendum obligations, except obligations initially
10 issued pursuant to referendum and bonds described in
11 subsections (h) and (h-8) of this definition; (j) made for
12 payments of principal and interest on bonds issued under
13 Section 15 of the Local Government Debt Reform Act; (k) made
14 for payments of principal and interest on bonds authorized by
15 Public Act 88-503 and issued under Section 20a of the Chicago
16 Park District Act for aquarium or museum projects and bonds
17 issued under Section 20a of the Chicago Park District Act for
18 the purpose of making contributions to the pension fund
19 established under Article 12 of the Illinois Pension Code; (l)
20 made for payments of principal and interest on bonds
21 authorized by Public Act 87-1191 or 93-601 and (i) issued
22 pursuant to Section 21.2 of the Cook County Forest Preserve
23 District Act, (ii) issued under Section 42 of the Cook County
24 Forest Preserve District Act for zoological park projects, or
25 (iii) issued under Section 44.1 of the Cook County Forest
26 Preserve District Act for botanical gardens projects; (m) made

1 pursuant to Section 34-53.5 of the School Code, whether levied
2 annually or not; (n) made to fund expenses of providing joint
3 recreational programs for persons with disabilities under
4 Section 5-8 of the Park District Code or Section 11-95-14 of
5 the Illinois Municipal Code; (o) made by the Chicago Park
6 District for recreational programs for persons with
7 disabilities under subsection (c) of Section 7.06 of the
8 Chicago Park District Act; (p) made for contributions to a
9 firefighter's pension fund created under Article 4 of the
10 Illinois Pension Code, to the extent of the amount certified
11 under item (5) of Section 4-134 of the Illinois Pension Code;
12 (q) made by Ford Heights School District 169 under Section
13 17-9.02 of the School Code; and (r) made for the purpose of
14 making employer contributions to the Public School Teachers'
15 Pension and Retirement Fund of Chicago under Section 34-53 of
16 the School Code.

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

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

1 on which the referendum making this Law applicable to the
2 taxing district is held; (h) made for payments of principal
3 and interest on limited bonds, as defined in Section 3 of the
4 Local Government Debt Reform Act, in an amount not to exceed
5 the debt service extension base less the amount in items (b),
6 (c), and (e) of this definition for non-referendum
7 obligations, except obligations initially issued pursuant to
8 referendum; (i) made for payments of principal and interest on
9 bonds issued under Section 15 of the Local Government Debt
10 Reform Act; (j) made for a qualified airport authority to pay
11 interest or principal on general obligation bonds issued for
12 the purpose of paying obligations due under, or financing
13 airport facilities required to be acquired, constructed,
14 installed or equipped pursuant to, contracts entered into
15 before March 1, 1996 (but not including any amendments to such
16 a contract taking effect on or after that date); (k) made to
17 fund expenses of providing joint recreational programs for
18 persons with disabilities under Section 5-8 of the Park
19 District Code or Section 11-95-14 of the Illinois Municipal
20 Code; (l) made for contributions to a firefighter's pension
21 fund created under Article 4 of the Illinois Pension Code, to
22 the extent of the amount certified under item (5) of Section
23 4-134 of the Illinois Pension Code; and (m) made for the taxing
24 district to pay interest or principal on general obligation
25 bonds issued pursuant to Section 19-3.10 of the School Code.

26 "Aggregate extension" for all taxing districts to which

1 this Law applies in accordance with paragraph (2) of
2 subsection (e) of Section 18-213 means the annual corporate
3 extension for the taxing district and those special purpose
4 extensions that are made annually for the taxing district,
5 excluding special purpose extensions: (a) made for the taxing
6 district to pay interest or principal on general obligation
7 bonds that were approved by referendum; (b) made for any
8 taxing district to pay interest or principal on general
9 obligation bonds issued before March 7, 1997 (the effective
10 date of Public Act 89-718); (c) made for any taxing district to
11 pay interest or principal on bonds issued to refund or
12 continue to refund those bonds issued before March 7, 1997
13 (the effective date of Public Act 89-718); (d) made for any
14 taxing district to pay interest or principal on bonds issued
15 to refund or continue to refund bonds issued after March 7,
16 1997 (the effective date of Public Act 89-718) if the bonds
17 were approved by referendum after March 7, 1997 (the effective
18 date of Public Act 89-718); (e) made for any taxing district to
19 pay interest or principal on revenue bonds issued before March
20 7, 1997 (the effective date of Public Act 89-718) for payment
21 of which a property tax levy or the full faith and credit of
22 the unit of local government is pledged; however, a tax for the
23 payment of interest or principal on those bonds shall be made
24 only after the governing body of the unit of local government
25 finds that all other sources for payment are insufficient to
26 make those payments; (f) made for payments under a building

1 commission lease when the lease payments are for the
2 retirement of bonds issued by the commission before March 7,
3 1997 (the effective date of Public Act 89-718) to pay for the
4 building project; (g) made for payments due under installment
5 contracts entered into before March 7, 1997 (the effective
6 date of Public Act 89-718); (h) made for payments of principal
7 and interest on limited bonds, as defined in Section 3 of the
8 Local Government Debt Reform Act, in an amount not to exceed
9 the debt service extension base less the amount in items (b),
10 (c), and (e) of this definition for non-referendum
11 obligations, except obligations initially issued pursuant to
12 referendum; (i) made for payments of principal and interest on
13 bonds issued under Section 15 of the Local Government Debt
14 Reform Act; (j) made for a qualified airport authority to pay
15 interest or principal on general obligation bonds issued for
16 the purpose of paying obligations due under, or financing
17 airport facilities required to be acquired, constructed,
18 installed or equipped pursuant to, contracts entered into
19 before March 1, 1996 (but not including any amendments to such
20 a contract taking effect on or after that date); (k) made to
21 fund expenses of providing joint recreational programs for
22 persons with disabilities under Section 5-8 of the Park
23 District Code or Section 11-95-14 of the Illinois Municipal
24 Code; and (l) made for contributions to a firefighter's
25 pension fund created under Article 4 of the Illinois Pension
26 Code, to the extent of the amount certified under item (5) of

1 Section 4-134 of the Illinois Pension Code.

2 "Debt service extension base" means an amount equal to
3 that portion of the extension for a taxing district for the
4 1994 levy year, or for those taxing districts subject to this
5 Law in accordance with Section 18-213, except for those
6 subject to paragraph (2) of subsection (e) of Section 18-213,
7 for the levy year in which the referendum making this Law
8 applicable to the taxing district is held, or for those taxing
9 districts subject to this Law in accordance with paragraph (2)
10 of subsection (e) of Section 18-213 for the 1996 levy year,
11 constituting an extension for payment of principal and
12 interest on bonds issued by the taxing district without
13 referendum, but not including excluded non-referendum bonds.
14 For park districts (i) that were first subject to this Law in
15 1991 or 1995 and (ii) whose extension for the 1994 levy year
16 for the payment of principal and interest on bonds issued by
17 the park district without referendum (but not including
18 excluded non-referendum bonds) was less than 51% of the amount
19 for the 1991 levy year constituting an extension for payment
20 of principal and interest on bonds issued by the park district
21 without referendum (but not including excluded non-referendum
22 bonds), "debt service extension base" means an amount equal to
23 that portion of the extension for the 1991 levy year
24 constituting an extension for payment of principal and
25 interest on bonds issued by the park district without
26 referendum (but not including excluded non-referendum bonds).

1 A debt service extension base established or increased at any
2 time pursuant to any provision of this Law, except Section
3 18-212, shall be increased each year commencing with the later
4 of (i) the 2009 levy year or (ii) the first levy year in which
5 this Law becomes applicable to the taxing district, by the
6 lesser of 5% or the percentage increase in the Consumer Price
7 Index during the 12-month calendar year preceding the levy
8 year. The debt service extension base may be established or
9 increased as provided under Section 18-212. "Excluded
10 non-referendum bonds" means (i) bonds authorized by Public Act
11 88-503 and issued under Section 20a of the Chicago Park
12 District Act for aquarium and museum projects; (ii) bonds
13 issued under Section 15 of the Local Government Debt Reform
14 Act; or (iii) refunding obligations issued to refund or to
15 continue to refund obligations initially issued pursuant to
16 referendum.

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

25 "Aggregate extension base" means the taxing district's
26 last preceding aggregate extension as adjusted under Sections

1 18-135, 18-215, 18-230, 18-206, and 18-233. Beginning with
2 levy year 2022, for taxing districts that are specified in
3 Section 18-190.7, the taxing district's aggregate extension
4 base shall be calculated as provided in Section 18-190.7. An
5 adjustment under Section 18-135 shall be made for the 2007
6 levy year and all subsequent levy years whenever one or more
7 counties within which a taxing district is located (i) used
8 estimated valuations or rates when extending taxes in the
9 taxing district for the last preceding levy year that resulted
10 in the over or under extension of taxes, or (ii) increased or
11 decreased the tax extension for the last preceding levy year
12 as required by Section 18-135(c). Whenever an adjustment is
13 required under Section 18-135, the aggregate extension base of
14 the taxing district shall be equal to the amount that the
15 aggregate extension of the taxing district would have been for
16 the last preceding levy year if either or both (i) actual,
17 rather than estimated, valuations or rates had been used to
18 calculate the extension of taxes for the last levy year, or
19 (ii) the tax extension for the last preceding levy year had not
20 been adjusted as required by subsection (c) of Section 18-135.

21 Notwithstanding any other provision of law, for levy year
22 2012, the aggregate extension base for West Northfield School
23 District No. 31 in Cook County shall be \$12,654,592.

24 Notwithstanding any other provision of law, for levy year
25 2022, the aggregate extension base of a home equity assurance
26 program that levied at least \$1,000,000 in property taxes in

1 levy year 2019 or 2020 under the Home Equity Assurance Act
2 shall be the amount that the program's aggregate extension
3 base for levy year 2021 would have been if the program had
4 levied a property tax for levy year 2021.

5 "Levy year" has the same meaning as "year" under Section
6 1-155.

7 "New property" means (i) the assessed value, after final
8 board of review or board of appeals action, of new
9 improvements or additions to existing improvements on any
10 parcel of real property that increase the assessed value of
11 that real property during the levy year multiplied by the
12 equalization factor issued by the Department under Section
13 17-30, (ii) the assessed value, after final board of review or
14 board of appeals action, of real property not exempt from real
15 estate taxation, which real property was exempt from real
16 estate taxation for any portion of the immediately preceding
17 levy year, multiplied by the equalization factor issued by the
18 Department under Section 17-30, including the assessed value,
19 upon final stabilization of occupancy after new construction
20 is complete, of any real property located within the
21 boundaries of an otherwise or previously exempt military
22 reservation that is intended for residential use and owned by
23 or leased to a private corporation or other entity, (iii) in
24 counties that classify in accordance with Section 4 of Article
25 IX of the Illinois Constitution, an incentive property's
26 additional assessed value resulting from a scheduled increase

1 in the level of assessment as applied to the first year final
2 board of review market value, and (iv) any increase in
3 assessed value due to oil or gas production from an oil or gas
4 well required to be permitted under the Hydraulic Fracturing
5 Regulatory Act that was not produced in or accounted for
6 during the previous levy year. In addition, the county clerk
7 in a county containing a population of 3,000,000 or more shall
8 include in the 1997 recovered tax increment value for any
9 school district, any recovered tax increment value that was
10 applicable to the 1995 tax year calculations.

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

15 "Recovered tax increment value" means, except as otherwise
16 provided in this paragraph, the amount of the current year's
17 equalized assessed value, in the first year after a
18 municipality terminates the designation of an area as a
19 redevelopment project area previously established under the
20 Tax Increment Allocation Redevelopment Act in the Illinois
21 Municipal Code, previously established under the Industrial
22 Jobs Recovery Law in the Illinois Municipal Code, previously
23 established under the Economic Development Project Area Tax
24 Increment Act of 1995, or previously established under the
25 Economic Development Area Tax Increment Allocation Act, of
26 each taxable lot, block, tract, or parcel of real property in

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

1 taxable lot, block, tract, or parcel of real property removed
2 from the redevelopment project area over and above the initial
3 equalized assessed value of that real property before removal
4 from the redevelopment project area.

5 Except as otherwise provided in this Section, "limiting
6 rate" means a fraction the numerator of which is the last
7 preceding aggregate extension base times an amount equal to
8 one plus the extension limitation defined in this Section and
9 the denominator of which is the current year's equalized
10 assessed value of all real property in the territory under the
11 jurisdiction of the taxing district during the prior levy
12 year. If an increase in the district's aggregate extension has
13 been approved by referendum on or after January 1, 2024, then,
14 for the year for which the increase has been approved, the
15 limiting rate for that district shall be a fraction, the
16 numerator of which is the sum of (i) the last preceding
17 aggregate extension base times an amount equal to one plus the
18 extension limitation defined in this Section and (ii) the
19 amount of the increase approved by referendum under Section
20 18-190.3 of this Law, and the denominator of which is the
21 current year's equalized assessed value of all real property
22 in the territory under the jurisdiction of the taxing district
23 during the prior levy year. For those taxing districts that
24 reduced their aggregate extension for the last preceding levy
25 year, except for school districts that reduced their extension
26 for educational purposes pursuant to Section 18-206, the

1 highest aggregate extension in any of the last 3 preceding
2 levy years shall be used for the purpose of computing the
3 limiting rate. The denominator shall not include new property
4 or the recovered tax increment value. If a new rate, a rate
5 decrease, or a limiting rate increase has been approved at an
6 election held after March 21, 2006, then (i) the otherwise
7 applicable limiting rate shall be increased by the amount of
8 the new rate or shall be reduced by the amount of the rate
9 decrease, as the case may be, or (ii) in the case of a limiting
10 rate increase, the limiting rate shall be equal to the rate set
11 forth in the proposition approved by the voters for each of the
12 years specified in the proposition, after which the limiting
13 rate of the taxing district shall be calculated as otherwise
14 provided. In the case of a taxing district that obtained
15 referendum approval for an increased limiting rate on March
16 20, 2012, the limiting rate for tax year 2012 shall be the rate
17 that generates the approximate total amount of taxes
18 extendable for that tax year, as set forth in the proposition
19 approved by the voters; this rate shall be the final rate
20 applied by the county clerk for the aggregate of all capped
21 funds of the district for 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 (35 ILCS 200/18-190.3 new)

2 Sec. 18-190.3. Direct referendum; increased aggregate
3 extension. As an alternative to the procedures set forth in
4 Sections 18-190 and 18-205, a taxing district may increase its
5 aggregate extension to an amount that exceeds the amount that
6 would otherwise be permitted under this Law if the taxing
7 district obtains referendum approval as provided in this
8 Section.

9 The proposition seeking to obtain referendum approval to
10 increase the aggregate extension shall be in substantially the
11 following form:

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

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

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

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

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

18 The approximate amount of the additional taxes extendable
19 shown in paragraph (2) shall be calculated by multiplying
20 \$100,000 (the fair market value of the property without regard
21 to any property tax exemptions) by (i) the percentage level of
22 assessment prescribed for that property by statute, or by
23 ordinance of the county board in counties that classify
24 property for purposes of taxation in accordance with Section 4
25 of Article IX of the Illinois Constitution; (ii) the most
26 recent final equalization factor certified to the county clerk

1 by the Department of Revenue at the time the taxing district
2 initiates the submission of the proposition to the electors;
3 and (iii) the increase in the aggregate extension proposed in
4 the question; and dividing the result by the last known
5 equalized assessed value of the taxing district at the time
6 the submission of the question is initiated by the taxing
7 district. Any notice required to be published in connection
8 with the submission of the proposition shall also contain this
9 supplemental information and shall not contain any other
10 supplemental information regarding the proposition. Any error,
11 miscalculation, or inaccuracy in computing any amount set
12 forth on the ballot and in the notice that is not deliberate
13 shall not invalidate or affect the validity of any proposition
14 approved. Notice of the referendum shall be published and
15 posted as otherwise required by law, and the submission of the
16 proposition shall be initiated as provided by law.

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

20 ARTICLE 50. MUNICIPALITY-BUILD HOUSING

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

23 (35 ILCS 200/15-174.5 new)

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

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

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

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

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

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

26 (d) A homeowner seeking the exemption under this Section

1 shall file an application with the chief county assessment
2 officer. Once approved by the assessor, the exemption shall
3 renew annually and automatically without another application,
4 unless the exemption is waived by the current homeowner as
5 provided in this subsection. The exemption under this Section
6 is transferable to new owners of the home, provided that (i)
7 the exemption runs from the sale of the property by a
8 municipality to the first private owner, (ii) the new owner
9 notifies the assessor that they have taken possession of the
10 property, and (iii) the property is used by the owner as their
11 principal residence. A property owner who has received a
12 reduction under this Section may waive the exemption at any
13 time prior to the expiration of the 10-year exemption period
14 and begin to receive the benefits of other exemptions at their
15 sole and irrevocable discretion. Owners who decide to waive
16 the exemption shall notify the assessor on a form provided by
17 the assessor. The current property owner shall notify the
18 assessor and waive the exemption if the property ceases to be
19 their primary residence.

20 (e) Notwithstanding any other provision of law, no
21 property that receives an exemption under this Section may
22 simultaneously receive a reduction or exemption under Section
23 15-168 (persons with disabilities), Section 15-169 (standard
24 homestead for veterans with disabilities); Section 15-170
25 (senior citizens), Section 15-172 (low-income senior
26 citizens), or Section 15-175 (general homestead). In the first

1 year following the expiration or waiver of the exemption under
2 this Section, a property owner that is eligible for the
3 Low-Income Senior Citizen Assessment Freeze exemption in that
4 year may establish a base amount under Section 15-172 at the
5 value of their home in their first year of eligibility for that
6 exemption during the time when they were receiving this
7 exemption, provided that they demonstrate retrospectively that
8 they were eligible for that exemption at that point in time
9 while receiving this exemption.

10 (f) As used in this Section:

11 "Eligible property" means property that:

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

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

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

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

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

23 ARTICLE 55. NURSING HOMES AND SPECIALIZED MENTAL HEALTH

24 FACILITIES

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

3 (35 ILCS 200/Art. 10 Div. 22 heading new)

4 Division 22. Nursing homes and specialized mental health
5 facilities

6 (35 ILCS 200/10-805 new)

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

16 ARTICLE 99. EFFECTIVE DATE

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