



Rep. Stephanie A. Kifowit

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LRB103 29625 HLH 65328 a

1 AMENDMENT TO SENATE BILL 2315

2 AMENDMENT NO. _____. Amend Senate Bill 2315 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 (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), if a veteran has a combined service connected

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

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

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

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

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

25 (3) the exemption for the 2019 taxable year has not
26 been determined to be an erroneous exemption as defined by

1 this Code; and

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

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

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

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

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

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

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

26 Nothing in this subsection shall preclude a veteran whose

1 service connected disability rating has changed since the 2020
2 exemption was granted from applying for the exemption based on
3 the subsequent service connected disability rating.

4 (f) For the purposes of this Section:

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

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

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

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

9 (Source: P.A. 102-136, eff. 7-23-21; 102-895, eff. 5-23-22;
10 103-154, eff. 6-30-23.)

11 ARTICLE 10. PUBLIC SAFETY-SPOUSES

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

14 (35 ILCS 200/15-171 new)

15 Sec. 15-171. Homestead exemption for surviving spouses of
16 fallen police officers, fallen firefighters, or fallen rescue
17 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 fallen firefighter, or fallen rescue worker as long as the
22 surviving spouse continues to reside at the qualified
23 residence and does not remarry. The amount of the exemption is

1 50% of the equalized assessed value 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, supporting documentation, or other reasonable
23 methods. The determination must be made in accordance with
24 guidelines established by the Department. The Department may
25 adopt emergency rules to aid in the administration of this
26 exemption.

1 (e) The exemption under this Section is in addition to any
2 other homestead exemption provided in this Article 15.
3 Notwithstanding Sections 6 and 8 of the State Mandates Act, no
4 reimbursement by the State is required for the implementation
5 of any mandate created by this Section.

6 (f) As used in this Section:

7 "Fallen police officer, fallen firefighter, or fallen
8 rescue worker" means a police officer, firefighter, or rescue
9 worker who dies at any time prior to the last day of the
10 application period for the exemption under this Section for
11 the taxable year for which the exemption is sought and who is
12 killed in the line of duty while in the active service of a
13 fire, rescue, or emergency medical service.

14 "Fallen police officer, fallen firefighter, or fallen
15 rescue worker" does not include any individual whose death was
16 the result of that individual's own willful misconduct or
17 abuse of alcohol or drugs.

18 "Firefighter" has the same meaning as "fireman" in
19 subsection (b) of Section 2 of the Line of Duty Compensation
20 Act.

21 "Killed in the line of duty" means losing one's life as a
22 result of an injury that was received in the active
23 performance of duties as a police officer, firefighter, or
24 rescue worker if the death occurs within one year after the
25 date the injury was received and if the injury arose from
26 violence or other accidental cause. Subject to the conditions

1 set forth in subsection (a) of Section 2 of the Line of Duty
2 Compensation Act with respect to inclusion of Department of
3 Corrections and Department of Juvenile Justice employees
4 described in that subsection, for the purposes of this Section
5 15-171, instances in which a law enforcement officer receives
6 an injury in the active performance of duties as a law
7 enforcement officer include, but are not limited to, instances
8 when:

9 (1) the injury is received as a result of a willful act
10 of violence committed by someone other than the officer
11 and a relationship exists between the commission of the
12 act and the officer's performance of his or her duties as a
13 law enforcement officer, whether or not the injury is
14 received while the officer is on duty as a law enforcement
15 officer;

16 (2) the injury is received by the officer while the
17 officer is attempting to prevent the commission of a
18 criminal act by another or attempting to apprehend an
19 individual the officer suspects has committed a crime,
20 whether or not the injury is received while the officer is
21 on duty as a law enforcement officer; or

22 (3) the injury is received by the officer while the
23 officer is traveling to or from his or her employment as a
24 law enforcement officer or during any meal break, or other
25 break, that takes place during the period in which the
26 officer is on duty as a law enforcement officer.

1 "Police officer" has the same meaning as "law enforcement
2 officer" in subsection (a) of Section 2 of the Line of Duty
3 Compensation Act.

4 "Qualified residence" means real property, but less any
5 portion of that property that is used for commercial or farm
6 purposes, that was owned by a fallen police officer, fallen
7 firefighter, or fallen rescue worker and was used as the
8 primary residence of the fallen police officer, fallen
9 firefighter, or fallen rescue worker at the time of his or her
10 death.

11 "Rescue worker" means a person who is licensed under the
12 Emergency Medical Services (EMS) Systems Act as an Emergency
13 Medical Responder (EMR) (First Responder), Emergency Medical
14 Technician (EMT), Emergency Medical Technician-Intermediate
15 (EMT-I), Advanced Emergency Medical Responder (A-EMT), or
16 Paramedic (EMT-P), or a volunteer ambulance driver or
17 attendant, or a person who is a volunteer member of a county or
18 municipal emergency services and disaster agency pursuant to
19 the Illinois Emergency Management Agency Act.

20 ARTICLE 15. WASTEWATER

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

1 (35 ILCS 200/11-145)

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

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

15 (35 ILCS 200/Art. 11 Div. 5 heading new)

16 Division 5. Regional wastewater facilities

17 (35 ILCS 200/11-175 new)

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

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

17 (35 ILCS 200/11-180 new)

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

19 "Department" means the Department of Revenue.

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

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

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

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

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

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

1 "Wastewater facility" means a plant or facility whose
2 primary function is to collect, treat, or dispose of domestic,
3 commercial, and industrial sewage and waste, together with all
4 other real and personal property reasonably necessary to
5 collect, treat, or dispose of the sewage and waste.

6 (35 ILCS 200/11-185 new)

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

19 (35 ILCS 200/11-190 new)

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

1 (35 ILCS 200/11-195 new)

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

7 (35 ILCS 200/11-200 new)

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

19 (35 ILCS 200/11-205 new)

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

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

6 (35 ILCS 200/11-210 new)

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

9 ARTICLE 20. PARK DISTRICTS

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

12 (35 ILCS 200/18-185)

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

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

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

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

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

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

1 for any taxing district to pay interest or principal on
2 general obligation bonds issued before October 1, 1991; (c)
3 made for any taxing district to pay interest or principal on
4 bonds issued to refund or continue to refund those bonds
5 issued before October 1, 1991; (d) made for any taxing
6 district to pay interest or principal on bonds issued to
7 refund or continue to refund bonds issued after October 1,
8 1991 that were approved by referendum; (e) made for any taxing
9 district to pay interest or principal on revenue bonds issued
10 before October 1, 1991 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 October 1, 1991, to pay for the
19 building project; (g) made for payments due under installment
20 contracts entered into before October 1, 1991; (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; (i)
24 made for payments of principal and interest on limited bonds,
25 as defined in Section 3 of the Local Government Debt Reform
26 Act, in an amount not to exceed the debt service extension base

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 Index during the 12-month calendar year preceding the levy
2 year. The debt service extension base may be established or
3 increased as provided under Section 18-212. "Excluded
4 non-referendum bonds" means (i) bonds authorized by Public Act
5 88-503 and issued under Section 20a of the Chicago Park
6 District Act for aquarium and museum projects; (ii) bonds
7 issued under Section 15 of the Local Government Debt Reform
8 Act; or (iii) refunding obligations issued to refund or to
9 continue to refund obligations initially issued pursuant to
10 referendum.

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

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

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

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

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

25 "Levy year" has the same meaning as "year" under Section
26 1-155.

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

1 in a county containing a population of 3,000,000 or more shall
2 include in the 1997 recovered tax increment value for any
3 school district, any recovered tax increment value that was
4 applicable to the 1995 tax year calculations.

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

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

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

25 Except as otherwise provided in this Section, "limiting
26 rate" means a fraction the numerator of which is the last

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

1 that tax year, as set forth in the proposition approved by the
2 voters; this rate shall be the final rate applied by the county
3 clerk for the aggregate of all capped funds of the district for
4 tax year 2012.

5 (Source: P.A. 102-263, eff. 8-6-21; 102-311, eff. 8-6-21;
6 102-519, eff. 8-20-21; 102-558, eff. 8-20-21; 102-707, eff.
7 4-22-22; 102-813, eff. 5-13-22; 102-895, eff. 5-23-22;
8 103-154, eff. 6-30-23.)

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

11 (70 ILCS 1205/8-3) (from Ch. 105, par. 8-3)

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

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

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

20 (70 ILCS 1290/0.01) (from Ch. 105, par. 325h)

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

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

2 (70 ILCS 1290/1) (from Ch. 105, par. 326)

3 Sec. 1. Erect, operate, and maintain aquariums and
4 museums. The corporate authorities of municipalities ~~cities~~
5 and park districts having control or supervision over any
6 public park or parks, including parks located on formerly
7 submerged land, are hereby authorized to purchase, erect, and
8 maintain within any such public park or parks edifices to be
9 used as aquariums or as museums of art, industry, science, or
10 natural or other history, including presidential libraries,
11 centers, and museums, such aquariums and museums consisting of
12 all facilities for their collections, exhibitions,
13 programming, and associated initiatives, or to permit the
14 directors or trustees of any corporation or society organized
15 for the construction or maintenance and operation of an
16 aquarium or museum as hereinabove described to erect, enlarge,
17 ornament, build, rebuild, rehabilitate, improve, maintain, and
18 operate its aquarium or museum within any public park now or
19 hereafter under the control or supervision of any municipality
20 ~~city~~ or park district, and to contract with any such directors
21 or trustees of any such aquarium or museum relative to the
22 erection, enlargement, ornamentation, building, rebuilding,
23 rehabilitation, improvement, maintenance, ownership, and
24 operation of such aquarium or museum. Notwithstanding the
25 previous sentence, a municipality ~~city~~ or park district may

1 enter into a lease for an initial term not to exceed 99 years,
2 subject to renewal, allowing a corporation or society as
3 hereinabove described to erect, enlarge, ornament, build,
4 rebuild, rehabilitate, improve, maintain, and operate its
5 aquarium or museum, together with grounds immediately adjacent
6 to such aquarium or museum, and to use, possess, and occupy
7 grounds surrounding such aquarium or museum as hereinabove
8 described for the purpose of beautifying and maintaining such
9 grounds in a manner consistent with the aquarium or museum's
10 purpose, and on the conditions that (1) the public is allowed
11 access to such grounds in a manner consistent with its access
12 to other public parks, and (2) the municipality ~~city~~ or park
13 district retains a reversionary interest in any improvements
14 made by the corporation or society on the grounds, including
15 the aquarium or museum itself, that matures upon the
16 expiration or lawful termination of the lease. It is hereby
17 reaffirmed and found that the aquariums and museums as
18 described in this Section, and their collections, exhibitions,
19 programming, and associated initiatives, serve valuable public
20 purposes, including, but not limited to, furthering human
21 knowledge and understanding, educating and inspiring the
22 public, and expanding recreational and cultural resources and
23 opportunities. Any municipality ~~city~~ or park district may
24 charge, or permit such an aquarium or museum to charge, an
25 admission fee. Any such aquarium or museum, however, shall be
26 open without charge, when accompanied by a teacher, to the

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

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

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

9 (70 ILCS 1290/2) (from Ch. 105, par. 327)

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

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

1 limitations upon tax rates, insofar as they are applicable to
2 municipalities of less than 500,000 population or park
3 districts of less than 500,000 population, may be further
4 increased or decreased according to the referendum provisions
5 of the General Revenue Law of Illinois.

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

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

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

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

26 Whenever the corporate authorities of a municipality with

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

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

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

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

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

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

13 (70 ILCS 1505/19) (from Ch. 105, par. 333.19)

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

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

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

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

1 local taxes; provided, however, the aggregate amount which may
2 be accumulated in such reserve fund shall not exceed .05% of
3 such assessed valuation.

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

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

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

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

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

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

15 (230 ILCS 5/26) (from Ch. 8, par. 37-26)

16 Sec. 26. Wagering.

17 (a) Any licensee may conduct and supervise the pari-mutuel
18 system of wagering, as defined in Section 3.12 of this Act, on
19 horse races conducted by an Illinois organization licensee or
20 conducted at a racetrack located in another state or country
21 in accordance with subsection (g) of Section 26 of this Act.
22 Subject to the prior consent of the Board, licensees may
23 supplement any pari-mutuel pool in order to guarantee a
24 minimum distribution. Such pari-mutuel method of wagering

1 shall not, under any circumstances if conducted under the
2 provisions of this Act, be held or construed to be unlawful,
3 other statutes of this State to the contrary notwithstanding.
4 Subject to rules for advance wagering promulgated by the
5 Board, any licensee may accept wagers in advance of the day the
6 race wagered upon occurs.

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

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

23 (c) (Blank).

24 (c-5) The sum held by any licensee for payment of
25 outstanding pari-mutuel tickets, if unclaimed prior to
26 December 31 of the next year, shall be retained by the licensee

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

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

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

1 an owner, trainer, jockey, driver, or employee thereof at a
2 race track is a Class C misdemeanor.

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

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

1 permit pari-mutuel pools in other states or countries to be
2 combined with its gross or net wagering pools or with wagering
3 pools established by other states.

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

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

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

23 Notwithstanding any other provision of this Act, an
24 organization licensee, with the consent of the horsemen
25 association representing the largest number of owners,
26 trainers, jockeys, or standardbred drivers who race horses at

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

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

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

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

1 transmitted from an inter-track wagering licensee to its
2 affiliated non-host licensees. The interstate commission
3 fee for a supplemental interstate simulcast shall be paid
4 by the non-host licensee and its affiliated non-host
5 licensees receiving the simulcast.

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

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

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

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

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

1 (A) For interstate simulcast wagers made at a host
2 track, 50% to the host track and 50% to purses at the
3 host track.

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

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

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

1 the track from which the non-host licensee derives its
2 license.

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

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

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

1 that Fund. The moneys deposited pursuant to this
2 subparagraph (B) shall be allocated as provided by the
3 Department of Agriculture, with the advice and
4 assistance of the Illinois Standardbred Breeders Fund
5 Advisory Board.

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

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

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

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

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

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

1 organization licensees and the purses at the tracks of the
2 organization licensees, respectively, based on each
3 organization licensee's share of the total live handle for
4 that day, provided that this provision shall not apply to
5 any non-host licensee that derives its license from a
6 track located in a county with a population in excess of
7 230,000 and that borders the Mississippi River.

8 (9) (Blank).

9 (10) (Blank).

10 (11) (Blank).

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

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

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

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

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

1 wagering licensees and inter-track wagering location licensees
2 subject to the following terms and conditions:

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

1 100 days of live racing. Any such person having operating
2 control of the racing facility may receive inter-track
3 wagering location licenses. An eligible race track located
4 in a county that has a population of more than 230,000 and
5 that is bounded by the Mississippi River may establish up
6 to 9 inter-track wagering locations, an eligible race
7 track located in Stickney Township in Cook County may
8 establish up to 16 inter-track wagering locations, and an
9 eligible race track located in Palatine Township in Cook
10 County may establish up to 18 inter-track wagering
11 locations. An eligible racetrack conducting standardbred
12 racing may have up to 16 inter-track wagering locations.
13 An application for said license shall be filed with the
14 Board prior to such dates as may be fixed by the Board.
15 With an application for an inter-track wagering location
16 license there shall be delivered to the Board a certified
17 check or bank draft payable to the order of the Board for
18 an amount equal to \$500. The application shall be on forms
19 prescribed and furnished by the Board. The application
20 shall comply with all other rules, regulations and
21 conditions imposed by the Board in connection therewith.

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

1 inter-track wagering and simulcast wagering to such
2 applicant. All such applications shall be acted upon by
3 the Board at a meeting to be held on such date as may be
4 fixed by the Board.

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

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

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

25 (6) All wagering under such license is subject to this
26 Act and to the rules and regulations from time to time

1 prescribed by the Board, and every such license issued by
2 the Board shall contain a recital to that effect.

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

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

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

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

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

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

13 (9) (Blank).

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

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

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

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

1 (A) That portion of all moneys wagered on
2 standardbred racing that is required under this Act to
3 be paid to purses shall be paid to purses for
4 standardbred races.

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

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

1 divide any remaining retention with that organization
2 licensee.

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

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

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

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

26 (C) There is hereby created the Horse Racing Tax

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

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

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

26 Four-sevenths to park districts or municipalities

1 that do not have a park district of 500,000 population
2 or less for museum purposes (if an inter-track
3 wagering location licensee is located in such a park
4 district) or to conservation districts for museum
5 purposes (if an inter-track wagering location licensee
6 is located in a municipality that is not included
7 within any park district but is included within a
8 conservation district and is the county seat of a
9 county that (i) is contiguous to the state of Indiana
10 and (ii) has a 1990 population of 88,257 according to
11 the United States Bureau of the Census, except that if
12 the conservation district does not maintain a museum,
13 the monies shall be allocated equally between the
14 county and the municipality in which the inter-track
15 wagering location licensee is located for general
16 purposes) or to a municipal recreation board for park
17 purposes (if an inter-track wagering location licensee
18 is located in a municipality that is not included
19 within any park district and park maintenance is the
20 function of the municipal recreation board and the
21 municipality has a 1990 population of 9,302 according
22 to the United States Bureau of the Census); provided
23 that the monies are distributed to each park district
24 or conservation district or municipality that does not
25 have a park district in an amount equal to
26 four-sevenths of the amount collected by each

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

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

25 Until January 1, 2000, all other monies paid into the
26 Horse Racing Tax Allocation Fund pursuant to this

1 paragraph (11) shall be allocated by appropriation as
2 follows:

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

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

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

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

1 appropriation therefor", approved July 24, 1967. This
2 subparagraph (C) shall be inoperative and of no force
3 and effect on and after January 1, 2000.

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

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

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

1 licensee is accepting such wagers.

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

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

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

26 (B) The Board, and any person or persons to whom it

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

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

16 (D) (Blank).

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

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

1 Board; such rules and regulation shall specify the
2 method of appointment and the Director's powers,
3 authority and duties.

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

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

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

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

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

1 (Source: P.A. 101-31, eff. 6-28-19; 101-52, eff. 7-12-19;
2 101-81, eff. 7-12-19; 101-109, eff. 7-19-19; 102-558, eff.
3 8-20-21; 102-813, eff. 5-13-22.)

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

6 (735 ILCS 30/15-5-15)

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

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

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

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

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

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

23 (70 ILCS 200/2-20); Civic Center Code; civic center

1 authorities; for grounds, centers, buildings, and parking.

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

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

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

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

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

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

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

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

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

1 (70 ILCS 200/75-20); Civic Center Code; Decatur Metropolitan
2 Exposition, Auditorium and Office Building Authority; for
3 grounds, centers, buildings, and parking.

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

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

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

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

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

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

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

25 (70 ILCS 200/130-30); Civic Center Code; Katherine Dunham
26 Metropolitan Exposition, Auditorium and Office Building

1 Authority; for grounds, centers, buildings, and parking.
2 (70 ILCS 200/145-35); Civic Center Code; Marengo Civic Center
3 Authority; for grounds, centers, buildings, and parking.
4 (70 ILCS 200/150-35); Civic Center Code; Mason County Civic
5 Center Authority; for grounds, centers, buildings, and
6 parking.
7 (70 ILCS 200/155-15); Civic Center Code; Matteson Metropolitan
8 Civic Center Authority; for grounds, centers, buildings,
9 and parking.
10 (70 ILCS 200/160-35); Civic Center Code; Maywood Civic Center
11 Authority; for grounds, centers, buildings, and parking.
12 (70 ILCS 200/165-35); Civic Center Code; Melrose Park
13 Metropolitan Exposition Auditorium and Office Building
14 Authority; for grounds, centers, buildings, and parking.
15 (70 ILCS 200/170-20); Civic Center Code; certain Metropolitan
16 Exposition, Auditorium and Office Building Authorities;
17 for general purposes.
18 (70 ILCS 200/180-35); Civic Center Code; Normal Civic Center
19 Authority; for grounds, centers, buildings, and parking.
20 (70 ILCS 200/185-15); Civic Center Code; Oak Park Civic Center
21 Authority; for grounds, centers, buildings, and parking.
22 (70 ILCS 200/195-35); Civic Center Code; Ottawa Civic Center
23 Authority; for grounds, centers, buildings, and parking.
24 (70 ILCS 200/200-15); Civic Center Code; Pekin Civic Center
25 Authority; for grounds, centers, buildings, and parking.
26 (70 ILCS 200/205-15); Civic Center Code; Peoria Civic Center

1 Authority; for grounds, centers, buildings, and parking.
2 (70 ILCS 200/210-35); Civic Center Code; Pontiac Civic Center
3 Authority; for grounds, centers, buildings, and parking.
4 (70 ILCS 200/215-15); Civic Center Code; Illinois Quad City
5 Civic Center Authority; for grounds, centers, buildings,
6 and parking.
7 (70 ILCS 200/220-30); Civic Center Code; Quincy Metropolitan
8 Exposition, Auditorium and Office Building Authority; for
9 grounds, centers, buildings, and parking.
10 (70 ILCS 200/225-35); Civic Center Code; Randolph County Civic
11 Center Authority; for grounds, centers, buildings, and
12 parking.
13 (70 ILCS 200/230-35); Civic Center Code; River Forest
14 Metropolitan Exposition, Auditorium and Office Building
15 Authority; for grounds, centers, buildings, and parking.
16 (70 ILCS 200/235-40); Civic Center Code; Riverside Civic
17 Center Authority; for grounds, centers, buildings, and
18 parking.
19 (70 ILCS 200/245-35); Civic Center Code; Salem Civic Center
20 Authority; for grounds, centers, buildings, and parking.
21 (70 ILCS 200/255-20); Civic Center Code; Springfield
22 Metropolitan Exposition and Auditorium Authority; for
23 grounds, centers, and parking.
24 (70 ILCS 200/260-35); Civic Center Code; Sterling Metropolitan
25 Exposition, Auditorium and Office Building Authority; for
26 grounds, centers, buildings, and parking.

1 (70 ILCS 200/265-20); Civic Center Code; Vermilion County
2 Metropolitan Exposition, Auditorium and Office Building
3 Authority; for grounds, centers, buildings, and parking.

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

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

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

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

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

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

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

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

1 Fort Sheridan Redevelopment Commission; for general
2 purposes or to carry out comprehensive or redevelopment
3 plans.

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

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

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

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

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

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

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

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

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

1 (70 ILCS 910/15 and 910/16); Hospital District Law; hospital
2 districts; for hospitals or hospital facilities.

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

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

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

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

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

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

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

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

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

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

- 1 (70 ILCS 1205/9-2 and 1205/9-4); Park District Code; park
2 districts; for airports and landing fields.
- 3 (70 ILCS 1205/11-2 and 1205/11-3); Park District Code; park
4 districts; for State land abutting public water and
5 certain access rights.
- 6 (70 ILCS 1205/11.1-3); Park District Code; park districts; for
7 harbors.
- 8 (70 ILCS 1225/2); Park Commissioners Land Condemnation Act;
9 park districts; for street widening.
- 10 (70 ILCS 1230/1 and 1230/1-a); Park Commissioners Water
11 Control Act; park districts; for parks, boulevards,
12 driveways, parkways, viaducts, bridges, or tunnels.
- 13 (70 ILCS 1250/2); Park Commissioners Street Control (1889)
14 Act; park districts; for boulevards or driveways.
- 15 (70 ILCS 1290/1); Park District and Municipal Aquarium and
16 Museum Act; municipalities or park districts; for
17 aquariums or museums.
- 18 (70 ILCS 1305/2); Park District Airport Zoning Act; park
19 districts; for restriction of the height of structures.
- 20 (70 ILCS 1310/5); Park District Elevated Highway Act; park
21 districts; for elevated highways.
- 22 (70 ILCS 1505/15); Chicago Park District Act; Chicago Park
23 District; for parks and other purposes.
- 24 (70 ILCS 1505/25.1); Chicago Park District Act; Chicago Park
25 District; for parking lots or garages.
- 26 (70 ILCS 1505/26.3); Chicago Park District Act; Chicago Park

1 District; for harbors.

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

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

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

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

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

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

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

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

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

1 (70 ILCS 1825/4.18); Joliet Regional Port District Act; Joliet
2 Regional Port District; for removal of hazards from ports
3 and terminals.

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

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

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

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

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

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

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

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

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

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

1 objects or structures.

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

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

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

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

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

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

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

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

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

1 (70 ILCS 1865/4.10); Waukegan Port District Act; Waukegan Port
2 District; for restricting the height of objects or
3 structures.

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

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

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

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

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

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

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

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

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

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

1 (70 ILCS 2305/8); North Shore Water Reclamation District Act;
2 North Shore Water Reclamation District; for corporate
3 purposes.

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

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

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

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

14 (70 ILCS 2405/16.9 and 2405/16.10); Sanitary District Act of
15 1917; sanitary districts; for waterworks.

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

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

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

25 (70 ILCS 2605/16); Metropolitan Water Reclamation District
26 Act; Metropolitan Water Reclamation District; quick-take

1 power for improvements.

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

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

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

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

11 (70 ILCS 2805/26i and 2805/26j); Sanitary District Act of
12 1936; sanitary districts; for drainage systems.

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

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

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

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

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

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

26 (70 ILCS 3205/12); Illinois Sports Facilities Authority Act;

1 Illinois Sports Facilities Authority; quick-take power for
2 its corporate purposes (obsolete).

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

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

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

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

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

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

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

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

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

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

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

1 (75 ILCS 5/4-7); Illinois Local Library Act; boards of library
2 trustees; for library buildings.

3 (75 ILCS 16/30-55.80); Public Library District Act of 1991;
4 public library districts; for general purposes.

5 (75 ILCS 65/1 and 65/3); Libraries in Parks Act; corporate
6 authorities of city or park district, or board of park
7 commissioners; for free public library buildings.

8 (Source: Incorporates 98-564, eff. 8-27-13; P.A. 98-756, eff.
9 7-16-14; 99-669, eff. 7-29-16.)

10 ARTICLE 25. HISTORIC RESIDENCE

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

13 (35 ILCS 200/10-40)

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

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

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

23 (c) "Historic building" means an owner-occupied single

1 family residence or an owner-occupied multi-family
2 residence and the tract, lot or parcel upon which it is
3 located, or a building or buildings owned and operated as
4 a cooperative, if:

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

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

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

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

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

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

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

1 (g) "Standards for rehabilitation" means the Secretary
2 of Interior's standards for rehabilitation as promulgated
3 by the U.S. Department of the Interior.

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

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

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

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

26 (l) "Adjustment valuation period" means the 4 years

1 following the 8 year valuation period.

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

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

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

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

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

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

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

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

1 exclusive possession for a specific unit of occupancy
2 space located within the same building or buildings.

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

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

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

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

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

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

23 (35 ILCS 200/10-50)

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

25 (a) For the 4 years after the expiration of the 8-year

1 valuation period, the valuation for purposes of computing the
2 assessed valuation shall not exceed the following ~~be as~~
3 ~~follows~~:

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

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

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

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

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

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

19 ARTICLE 30. TOWNSHIP ASSESSORS

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

22 (35 ILCS 200/2-5)

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

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

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

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

16 (b) As used in this Section:

17 "Maximum population amount" means:

18 (1) before the publication of population data from the
19 2030 federal decennial census, 1,000 inhabitants; and

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

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

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

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

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

1 public and may be recessed from time to time.

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

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

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

1 shall, within 30 days after the effective date of the removal,
2 cause the township's distribution under this paragraph to be
3 paid directly to the district of which the township is made a
4 part. A township receiving such a distribution (or a
5 multi-township assessment district receiving such a
6 distribution on behalf of a township that is made a part of
7 that district) shall use the proceeds from the distribution
8 only in connection with assessing real estate in the township
9 for tax purposes.

10 (Source: P.A. 88-455; incorporates 88-221; 88-670, eff.
11 12-2-94; 89-502, eff. 6-28-96; 89-695, eff. 12-31-96.)

12 ARTICLE 40. PETROLEUM REFINERY

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

15 (35 ILCS 200/9-45)

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

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

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

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

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

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

2 (35 ILCS 200/11-15)

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

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

1

ARTICLE 45. PTELL

2

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

4

(35 ILCS 200/18-185)

5

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

8

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

11

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

15

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

18

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 Code, to the extent of the amount certified under item (5) of
2 Section 4-134 of the Illinois Pension Code.

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

1 referendum (but not including excluded non-referendum bonds).
2 A debt service extension base established or increased at any
3 time pursuant to any provision of this Law, except Section
4 18-212, shall be increased each year commencing with the later
5 of (i) the 2009 levy year or (ii) the first levy year in which
6 this Law becomes applicable to the taxing district, by the
7 lesser of 5% or the percentage increase in the Consumer Price
8 Index during the 12-month calendar year preceding the levy
9 year. The debt service extension base may be established or
10 increased as provided under Section 18-212. "Excluded
11 non-referendum bonds" means (i) bonds authorized by Public Act
12 88-503 and issued under Section 20a of the Chicago Park
13 District Act for aquarium and museum projects; (ii) bonds
14 issued under Section 15 of the Local Government Debt Reform
15 Act; or (iii) refunding obligations issued to refund or to
16 continue to refund obligations initially issued pursuant to
17 referendum.

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

26 "Aggregate extension base" means the taxing district's

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

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

25 Notwithstanding any other provision of law, for levy year
26 2022, the aggregate extension base of a home equity assurance

1 program that levied at least \$1,000,000 in property taxes in
2 levy year 2019 or 2020 under the Home Equity Assurance Act
3 shall be the amount that the program's aggregate extension
4 base for levy year 2021 would have been if the program had
5 levied a property tax for levy year 2021.

6 "Levy year" has the same meaning as "year" under Section
7 1-155.

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

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

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

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

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

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

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

1 for educational purposes pursuant to Section 18-206, the
2 highest aggregate extension in any of the last 3 preceding
3 levy years shall be used for the purpose of computing the
4 limiting rate. The denominator shall not include new property
5 or the recovered tax increment value. If a new rate, a rate
6 decrease, or a limiting rate increase has been approved at an
7 election held after March 21, 2006, then (i) the otherwise
8 applicable limiting rate shall be increased by the amount of
9 the new rate or shall be reduced by the amount of the rate
10 decrease, as the case may be, or (ii) in the case of a limiting
11 rate increase, the limiting rate shall be equal to the rate set
12 forth in the proposition approved by the voters for each of the
13 years specified in the proposition, after which the limiting
14 rate of the taxing district shall be calculated as otherwise
15 provided. In the case of a taxing district that obtained
16 referendum approval for an increased limiting rate on March
17 20, 2012, the limiting rate for tax year 2012 shall be the rate
18 that generates the approximate total amount of taxes
19 extendable for that tax year, as set forth in the proposition
20 approved by the voters; this rate shall be the final rate
21 applied by the county clerk for the aggregate of all capped
22 funds of the district for tax year 2012.

23 (Source: P.A. 102-263, eff. 8-6-21; 102-311, eff. 8-6-21;
24 102-519, eff. 8-20-21; 102-558, eff. 8-20-21; 102-707, eff.
25 4-22-22; 102-813, eff. 5-13-22; 102-895, eff. 5-23-22;
26 103-154, eff. 6-30-23.)

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

1 by the taxing district) in substantially the following form:

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

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

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

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

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

21 ARTICLE 50. MUNICIPALITY-BUILD HOUSING

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

1 (35 ILCS 200/15-174.5 new)

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

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

9 (b) For tax year 2023 and thereafter, eligible property
10 qualifies for a homestead exemption under this Section for a
11 10-year period beginning with the tax year following the year
12 in which the property is first sold by the municipality to a
13 private homeowner. Eligible property is not eligible for a
14 refund of taxes paid for tax years prior to the year in which
15 this amendatory Act of the 103rd General Assembly takes
16 effect. In the case of mixed-use property, the exemption under
17 this Section applies only to the residential portion of the
18 property that is used as a primary residence by the owner.

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

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

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

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

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

1 citizens), or Section 15-175 (general homestead). In the first
2 year following the expiration or waiver of the exemption under
3 this Section, a property owner that is eligible for the
4 Low-Income Senior Citizen Assessment Freeze exemption in that
5 year may establish a base amount under Section 15-172 at the
6 value of their home in their first year of eligibility for that
7 exemption during the time when they were receiving this
8 exemption, provided that they demonstrate retrospectively that
9 they were eligible for that exemption at that point in time
10 while receiving this exemption.

11 (f) As used in this Section:

12 "Eligible property" means property that:

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

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

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

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

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

1 Section 99-99. Effective date. This Act takes effect upon
2 becoming law.".