

1 AN ACT in relation to taxes.

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

4 Section 5. The Property Tax Code is amended by changing  
5 Sections 15-65 and 18-80 as follows:

6 (35 ILCS 200/15-65)

7 Sec. 15-65. Charitable purposes. All property of the  
8 following is exempt when actually and exclusively used for  
9 charitable or beneficent purposes, and not leased or  
10 otherwise used with a view to profit:

11 (a) Institutions of public charity.

12 (b) Beneficent and charitable organizations  
13 incorporated in any state of the United States, including  
14 organizations whose owner, and no other person, uses the  
15 property exclusively for the distribution, sale, or  
16 resale of donated goods and related activities and uses  
17 all the income from those activities to support the  
18 charitable, religious or beneficent activities of the  
19 owner, whether or not such activities occur on the  
20 property.

21 (c) Old people's homes, facilities for persons with  
22 a developmental disability, and not-for-profit  
23 organizations providing services or facilities related to  
24 the goals of educational, social and physical  
25 development, if, upon making application for the  
26 exemption, the applicant provides affirmative evidence  
27 that the home or facility or organization is an exempt  
28 organization under paragraph (3) of Section 501(c) of the  
29 Internal Revenue Code or its successor, and either: (i)  
30 the bylaws of the home or facility or not-for-profit  
31 organization provide for a waiver or reduction, based on

1 an individual's ability to pay, of any entrance fee,  
2 assignment of assets, or fee for services, or (ii) the  
3 home or facility is qualified, built or financed under  
4 Section 202 of the National Housing Act of 1959, as  
5 amended.

6 An applicant that has been granted an exemption  
7 under this subsection on the basis that its bylaws  
8 provide for a waiver or reduction, based on an  
9 individual's ability to pay, of any entrance fee,  
10 assignment of assets, or fee for services may be  
11 periodically reviewed by the Department to determine if  
12 the waiver or reduction was a past policy or is a current  
13 policy. The Department may revoke the exemption if it  
14 finds that the policy for waiver or reduction is no  
15 longer current.

16 If a not-for-profit organization leases property  
17 that is otherwise exempt under this subsection to an  
18 organization that conducts an activity on the leased  
19 premises that would entitle the lessee to an exemption  
20 from real estate taxes if the lessee were the owner of  
21 the property, then the leased property is exempt.

22 (d) Not-for-profit health maintenance organizations  
23 certified by the Director of the Illinois Department of  
24 Insurance under the Health Maintenance Organization Act,  
25 including any health maintenance organization that  
26 provides services to members at prepaid rates approved by  
27 the Illinois Department of Insurance if the membership of  
28 the organization is sufficiently large or of indefinite  
29 classes so that the community is benefited by its  
30 operation. No exemption shall apply to any hospital or  
31 health maintenance organization which has been  
32 adjudicated by a court of competent jurisdiction to have  
33 denied admission to any person because of race, color,  
34 creed, sex or national origin.

1 (e) All free public libraries.

2 (f) Historical societies.

3 Property otherwise qualifying for an exemption under this  
4 Section shall not lose its exemption because the legal title  
5 is held (i) by an entity that is organized solely to hold  
6 that title and that qualifies under paragraph (2) of Section  
7 501(c) of the Internal Revenue Code or its successor, whether  
8 or not that entity receives rent from the charitable  
9 organization for the repair and maintenance of the property,  
10 (ii) by an entity that is organized as a partnership, in  
11 which the charitable organization, or an affiliate or  
12 subsidiary of the charitable organization, is a general  
13 partner, for the purposes of owning and operating a  
14 residential rental property that has received an allocation  
15 of Low Income Housing Tax Credits for 100% of the dwelling  
16 units under Section 42 of the Internal Revenue Code of 1986,  
17 or (iii) for any assessment year including and subsequent to  
18 January 1, 1996 for which an application for exemption has  
19 been filed and a decision on which has not become final and  
20 nonappealable, by a limited liability company organized under  
21 the Limited Liability Company Act provided that (A) the  
22 limited liability company receives a notification from the  
23 Internal Revenue Service that it qualifies under paragraph  
24 (2) or (3) of Section 501(c) of the Internal Revenue Code;  
25 (B) the limited liability company's sole members, as that  
26 term is used in Section 1-5 of the Limited Liability Company  
27 Act, are the institutions of public charity that actually and  
28 exclusively use the property for charitable and beneficent  
29 purposes; and (C) the limited liability company does not  
30 lease the property or otherwise use it with a view to profit.  
31 (Source: P.A. 90-207, eff. 1-1-98; 91-416, eff. 8-6-99.)

32 (35 ILCS 200/18-80)

33 Sec. 18-80. Time and form of notice. The notice shall

1 appear not more than 14 days nor less than 7 days prior to  
2 the date of the public hearing. The notice shall be no less  
3 than 1/8 page in size, and the smallest type used shall be 12  
4 point and shall be enclosed in a black border no less than  
5 1/4 inch wide. The notice shall not be placed in that portion  
6 of the newspaper where legal notices and classified  
7 advertisements appear. The notice shall be published in  
8 substantially the following form:

9 Notice of Proposed Property Tax Increase for ...  
10 (commonly known name of taxing district).

11 I. A public hearing to approve a proposed property tax  
12 levy increase for ... (legal name of the taxing district)...  
13 for ... (year) ... will be held on ... (date) ... at ...  
14 (time) ... at ... (location).

15 Any person desiring to appear at the public hearing and  
16 present testimony to the taxing district may contact ...  
17 (name, title, address and telephone number of an appropriate  
18 official).

19 II. The corporate and special purpose property taxes  
20 extended or abated for ... (preceding year) ... were ...  
21 (dollar amount of the final aggregate levy as extended, plus  
22 the amount abated by the taxing district prior to extension).

23 The proposed corporate and special purpose property taxes  
24 to be levied for ... (current year) ... are ... (dollar  
25 amount of the proposed aggregate levy). This represents a  
26 ... (percentage) ... increase over the previous year.

27 III. The property taxes extended for debt service and  
28 public building commission leases for ... (preceding year)  
29 ... were ... (dollar amount).

30 The estimated property taxes to be levied for debt  
31 service and public building commission leases for ...  
32 (current year) ... are ... (dollar amount). This represents  
33 a ... (percentage increase or decrease) ... over the previous  
34 year.

1 IV. The total property taxes extended or abated for ...  
2 (preceding year) ... were ... (dollar amount).

3 The estimated total property taxes to be levied for ...  
4 (current year) ... are ... (dollar amount). This represents  
5 a ... (percentage increase or decrease) ... over the previous  
6 year.

7 Any notice which includes any information not specified  
8 and required by this Article shall be an invalid notice.

9 All hearings shall be open to the public. The corporate  
10 authority of the taxing district shall explain the reasons  
11 for the proposed increase and shall permit persons desiring  
12 to be heard an opportunity to present testimony within  
13 reasonable time limits as it determines.

14 (Source: P.A. 86-957; 88-455.)

15 Section 90. The State Mandates Act is amended by adding  
16 Section 8.25 as follows:

17 (30 ILCS 805/8.25 new)

18 Sec. 8.25. Exempt mandate. Notwithstanding Sections 6  
19 and 8 of this Act, no reimbursement by the State is required  
20 for the implementation of any mandate created by this  
21 amendatory Act of the 92nd General Assembly.

22 Section 99. Effective date. This Act takes effect upon  
23 becoming law.