

AN ACT concerning local government.

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

Section 5. The Illinois Municipal Code is amended by changing Section 11-74.4-3.5 as follows:

(65 ILCS 5/11-74.4-3.5)

Sec. 11-74.4-3.5. Completion dates for redevelopment projects.

(a) Unless otherwise stated in this Section, the estimated dates of completion of the redevelopment project and retirement of obligations issued to finance redevelopment project costs (including refunding bonds under Section 11-74.4-7) may not be later than December 31 of the year in which the payment to the municipal treasurer, as provided in subsection (b) of Section 11-74.4-8 of this Act, is to be made with respect to ad valorem taxes levied in the 23rd calendar year after the year in which the ordinance approving the redevelopment project area was adopted if the ordinance was adopted on or after January 15, 1981.

(a-5) If the redevelopment project area is located within a transit facility improvement area established pursuant to Section 11-74.4-3, the estimated dates of completion of the redevelopment project and retirement of obligations issued to

finance redevelopment project costs (including refunding bonds under Section 11-74.4-7) may not be later than December 31 of the year in which the payment to the municipal treasurer, as provided in subsection (b) of Section 11-74.4-8 of this Act, is to be made with respect to ad valorem taxes levied in the 35th calendar year after the year in which the ordinance approving the redevelopment project area was adopted.

(a-7) A municipality may adopt tax increment financing for a redevelopment project area located in a transit facility improvement area that also includes real property located within an existing redevelopment project area established prior to August 12, 2016 (the effective date of Public Act 99-792). In such case: (i) the provisions of this Division shall apply with respect to the previously established redevelopment project area until the municipality adopts, as required in accordance with applicable provisions of this Division, an ordinance dissolving the special tax allocation fund for such redevelopment project area and terminating the designation of such redevelopment project area as a redevelopment project area; and (ii) after the effective date of the ordinance described in (i), the provisions of this Division shall apply with respect to the subsequently established redevelopment project area located in a transit facility improvement area.

(b) The estimated dates of completion of the redevelopment project and retirement of obligations issued to finance

redevelopment project costs (including refunding bonds under Section 11-74.4-7) may not be later than December 31 of the year in which the payment to the municipal treasurer as provided in subsection (b) of Section 11-74.4-8 of this Act is to be made with respect to ad valorem taxes levied in the 32nd calendar year after the year in which the ordinance approving the redevelopment project area was adopted if the ordinance was adopted on September 9, 1999 by the Village of Downs.

The estimated dates of completion of the redevelopment project and retirement of obligations issued to finance redevelopment project costs (including refunding bonds under Section 11-74.4-7) may not be later than December 31 of the year in which the payment to the municipal treasurer as provided in subsection (b) of Section 11-74.4-8 of this Act is to be made with respect to ad valorem taxes levied in the 33rd calendar year after the year in which the ordinance approving the redevelopment project area was adopted if the ordinance was adopted on May 20, 1985 by the Village of Wheeling.

The estimated dates of completion of the redevelopment project and retirement of obligations issued to finance redevelopment project costs (including refunding bonds under Section 11-74.4-7) may not be later than December 31 of the year in which the payment to the municipal treasurer as provided in subsection (b) of Section 11-74.4-8 of this Act is to be made with respect to ad valorem taxes levied in the 28th calendar year after the year in which the ordinance approving

the redevelopment project area was adopted if the ordinance was adopted on October 12, 1989 by the City of Lawrenceville.

(b-5) The estimated dates of completion of the redevelopment project and retirement of obligations issued to finance redevelopment project costs (including refunding bonds under Section 11-74.4-7) may not be later than December 31 of the year in which the payment to the municipal treasurer as provided in subsection (b) of Section 11-74.4-8 of this Act is to be made with respect to ad valorem taxes levied in the 32nd calendar year after the year in which the ordinance approving the redevelopment project area was adopted if the ordinance was adopted on April 19, 2004 by the Village of Tremont.

(c) The estimated dates of completion of the redevelopment project and retirement of obligations issued to finance redevelopment project costs (including refunding bonds under Section 11-74.4-7) may not be later than December 31 of the year in which the payment to the municipal treasurer as provided in subsection (b) of Section 11-74.4-8 of this Act is to be made with respect to ad valorem taxes levied in the 35th calendar year after the year in which the ordinance approving the redevelopment project area was adopted:

(1) If the ordinance was adopted before January 15, 1981.

(2) If the ordinance was adopted in December 1983, April 1984, July 1985, or December 1989.

(3) If the ordinance was adopted in December 1987 and

the redevelopment project is located within one mile of Midway Airport.

(4) If the ordinance was adopted before January 1, 1987 by a municipality in Mason County.

(5) If the municipality is subject to the Local Government Financial Planning and Supervision Act or the Financially Distressed City Law.

(6) If the ordinance was adopted in December 1984 by the Village of Rosemont.

(7) If the ordinance was adopted on December 31, 1986 by a municipality located in Clinton County for which at least \$250,000 of tax increment bonds were authorized on June 17, 1997, or if the ordinance was adopted on December 31, 1986 by a municipality with a population in 1990 of less than 3,600 that is located in a county with a population in 1990 of less than 34,000 and for which at least \$250,000 of tax increment bonds were authorized on June 17, 1997.

(8) If the ordinance was adopted on October 5, 1982 by the City of Kankakee, or if the ordinance was adopted on December 29, 1986 by East St. Louis.

(9) If the ordinance was adopted on November 12, 1991 by the Village of Sauget.

(10) If the ordinance was adopted on February 11, 1985 by the City of Rock Island.

(11) If the ordinance was adopted before December 18,

1986 by the City of Moline.

(12) If the ordinance was adopted in September 1988 by Sauk Village.

(13) If the ordinance was adopted in October 1993 by Sauk Village.

(14) If the ordinance was adopted on December 29, 1986 by the City of Galva.

(15) If the ordinance was adopted in March 1991 by the City of Centreville.

(16) If the ordinance was adopted on January 23, 1991 by the City of East St. Louis.

(17) If the ordinance was adopted on December 22, 1986 by the City of Aledo.

(18) If the ordinance was adopted on February 5, 1990 by the City of Clinton.

(19) If the ordinance was adopted on September 6, 1994 by the City of Freeport.

(20) If the ordinance was adopted on December 22, 1986 by the City of Tuscola.

(21) If the ordinance was adopted on December 23, 1986 by the City of Sparta.

(22) If the ordinance was adopted on December 23, 1986 by the City of Beardstown.

(23) If the ordinance was adopted on April 27, 1981, October 21, 1985, or December 30, 1986 by the City of Belleville.

(24) If the ordinance was adopted on December 29, 1986 by the City of Collinsville.

(25) If the ordinance was adopted on September 14, 1994 by the City of Alton.

(26) If the ordinance was adopted on November 11, 1996 by the City of Lexington.

(27) If the ordinance was adopted on November 5, 1984 by the City of LeRoy.

(28) If the ordinance was adopted on April 3, 1991 or June 3, 1992 by the City of Markham.

(29) If the ordinance was adopted on November 11, 1986 by the City of Pekin.

(30) If the ordinance was adopted on December 15, 1981 by the City of Champaign.

(31) If the ordinance was adopted on December 15, 1986 by the City of Urbana.

(32) If the ordinance was adopted on December 15, 1986 by the Village of Heyworth.

(33) If the ordinance was adopted on February 24, 1992 by the Village of Heyworth.

(34) If the ordinance was adopted on March 16, 1995 by the Village of Heyworth.

(35) If the ordinance was adopted on December 23, 1986 by the Town of Cicero.

(36) If the ordinance was adopted on December 30, 1986 by the City of Effingham.

(37) If the ordinance was adopted on May 9, 1991 by the Village of Tilton.

(38) If the ordinance was adopted on October 20, 1986 by the City of Elmhurst.

(39) If the ordinance was adopted on January 19, 1988 by the City of Waukegan.

(40) If the ordinance was adopted on September 21, 1998 by the City of Waukegan.

(41) If the ordinance was adopted on December 31, 1986 by the City of Sullivan.

(42) If the ordinance was adopted on December 23, 1991 by the City of Sullivan.

(43) If the ordinance was adopted on December 31, 1986 by the City of Oglesby.

(44) If the ordinance was adopted on July 28, 1987 by the City of Marion.

(45) If the ordinance was adopted on April 23, 1990 by the City of Marion.

(46) If the ordinance was adopted on August 20, 1985 by the Village of Mount Prospect.

(47) If the ordinance was adopted on February 2, 1998 by the Village of Woodhull.

(48) If the ordinance was adopted on April 20, 1993 by the Village of Princeville.

(49) If the ordinance was adopted on July 1, 1986 by the City of Granite City.

(50) If the ordinance was adopted on February 2, 1989 by the Village of Lombard.

(51) If the ordinance was adopted on December 29, 1986 by the Village of Gardner.

(52) If the ordinance was adopted on July 14, 1999 by the Village of Paw Paw.

(53) If the ordinance was adopted on November 17, 1986 by the Village of Franklin Park.

(54) If the ordinance was adopted on November 20, 1989 by the Village of South Holland.

(55) If the ordinance was adopted on July 14, 1992 by the Village of Riverdale.

(56) If the ordinance was adopted on December 29, 1986 by the City of Galesburg.

(57) If the ordinance was adopted on April 1, 1985 by the City of Galesburg.

(58) If the ordinance was adopted on May 21, 1990 by the City of West Chicago.

(59) If the ordinance was adopted on December 16, 1986 by the City of Oak Forest.

(60) If the ordinance was adopted in 1999 by the City of Villa Grove.

(61) If the ordinance was adopted on January 13, 1987 by the Village of Mt. Zion.

(62) If the ordinance was adopted on December 30, 1986 by the Village of Manteno.

(63) If the ordinance was adopted on April 3, 1989 by the City of Chicago Heights.

(64) If the ordinance was adopted on January 6, 1999 by the Village of Rosemont.

(65) If the ordinance was adopted on December 19, 2000 by the Village of Stone Park.

(66) If the ordinance was adopted on December 22, 1986 by the City of DeKalb.

(67) If the ordinance was adopted on December 2, 1986 by the City of Aurora.

(68) If the ordinance was adopted on December 31, 1986 by the Village of Milan.

(69) If the ordinance was adopted on September 8, 1994 by the City of West Frankfort.

(70) If the ordinance was adopted on December 23, 1986 by the Village of Libertyville.

(71) If the ordinance was adopted on December 22, 1986 by the Village of Hoffman Estates.

(72) If the ordinance was adopted on September 17, 1986 by the Village of Sherman.

(73) If the ordinance was adopted on December 16, 1986 by the City of Macomb.

(74) If the ordinance was adopted on June 11, 2002 by the City of East Peoria to create the West Washington Street TIF.

(75) If the ordinance was adopted on June 11, 2002 by

the City of East Peoria to create the Camp Street TIF.

(76) If the ordinance was adopted on August 7, 2000 by the City of Des Plaines.

(77) If the ordinance was adopted on December 22, 1986 by the City of Washington to create the Washington Square TIF #2.

(78) If the ordinance was adopted on December 29, 1986 by the City of Morris.

(79) If the ordinance was adopted on July 6, 1998 by the Village of Steeleville.

(80) If the ordinance was adopted on December 29, 1986 by the City of Pontiac to create TIF I (the Main St TIF).

(81) If the ordinance was adopted on December 29, 1986 by the City of Pontiac to create TIF II (the Interstate TIF).

(82) If the ordinance was adopted on November 6, 2002 by the City of Chicago to create the Madden/Wells TIF District.

(83) If the ordinance was adopted on November 4, 1998 by the City of Chicago to create the Roosevelt/Racine TIF District.

(84) If the ordinance was adopted on June 10, 1998 by the City of Chicago to create the Stony Island Commercial/Burnside Industrial Corridors TIF District.

(85) If the ordinance was adopted on November 29, 1989 by the City of Chicago to create the Englewood Mall TIF

District.

(86) If the ordinance was adopted on December 27, 1986 by the City of Mendota.

(87) If the ordinance was adopted on December 31, 1986 by the Village of Cahokia.

(88) If the ordinance was adopted on September 20, 1999 by the City of Belleville.

(89) If the ordinance was adopted on December 30, 1986 by the Village of Bellevue to create the Bellevue TIF District 1.

(90) If the ordinance was adopted on December 13, 1993 by the Village of Crete.

(91) If the ordinance was adopted on February 12, 2001 by the Village of Crete.

(92) If the ordinance was adopted on April 23, 2001 by the Village of Crete.

(93) If the ordinance was adopted on December 16, 1986 by the City of Champaign.

(94) If the ordinance was adopted on December 20, 1986 by the City of Charleston.

(95) If the ordinance was adopted on June 6, 1989 by the Village of Romeoville.

(96) If the ordinance was adopted on October 14, 1993 and amended on August 2, 2010 by the City of Venice.

(97) If the ordinance was adopted on June 1, 1994 by the City of Markham.

(98) If the ordinance was adopted on May 19, 1998 by the Village of Bensenville.

(99) If the ordinance was adopted on November 12, 1987 by the City of Dixon.

(100) If the ordinance was adopted on December 20, 1988 by the Village of Lansing.

(101) If the ordinance was adopted on October 27, 1998 by the City of Moline.

(102) If the ordinance was adopted on May 21, 1991 by the Village of Glenwood.

(103) If the ordinance was adopted on January 28, 1992 by the City of East Peoria.

(104) If the ordinance was adopted on December 14, 1998 by the City of Carlyle.

(105) If the ordinance was adopted on May 17, 2000, as subsequently amended, by the City of Chicago to create the Midwest Redevelopment TIF District.

(106) If the ordinance was adopted on September 13, 1989 by the City of Chicago to create the Michigan/Cermak Area TIF District.

(107) If the ordinance was adopted on March 30, 1992 by the Village of Ohio.

(108) If the ordinance was adopted on July 6, 1998 by the Village of Orangeville.

(109) If the ordinance was adopted on December 16, 1997 by the Village of Germantown.

(110) If the ordinance was adopted on April 28, 2003 by Gibson City.

(111) If the ordinance was adopted on December 18, 1990 by the Village of Washington Park, but only after the Village of Washington Park becomes compliant with the reporting requirements under subsection (d) of Section 11-74.4-5, and after the State Comptroller's certification of such compliance.

(112) If the ordinance was adopted on February 28, 2000 by the City of Harvey.

(113) If the ordinance was adopted on January 11, 1991 by the City of Chicago to create the Read/Dunning TIF District.

(114) If the ordinance was adopted on July 24, 1991 by the City of Chicago to create the Sanitary and Ship Canal TIF District.

(115) If the ordinance was adopted on December 4, 2007 by the City of Naperville.

(116) If the ordinance was adopted on July 1, 2002 by the Village of Arlington Heights.

(117) If the ordinance was adopted on February 11, 1991 by the Village of Machesney Park.

(118) If the ordinance was adopted on December 29, 1993 by the City of Ottawa.

(119) If the ordinance was adopted on June 4, 1991 by the Village of Lansing.

(120) If the ordinance was adopted on February 10, 2004 by the Village of Fox Lake.

(121) If the ordinance was adopted on December 22, 1992 by the City of Fairfield.

(122) If the ordinance was adopted on February 10, 1992 by the City of Mt. Sterling.

(123) If the ordinance was adopted on March 15, 2004 by the City of Batavia.

(124) If the ordinance was adopted on March 18, 2002 by the Village of Lake Zurich.

(125) If the ordinance was adopted on September 23, 1997 by the City of Granite City.

(126) If the ordinance was adopted on May 8, 2013 by the Village of Rosemont to create the Higgins Road/River Road TIF District No. 6.

(127) If the ordinance was adopted on November 22, 1993 by the City of Arcola.

(128) If the ordinance was adopted on September 7, 2004 by the City of Arcola.

(129) If the ordinance was adopted on November 29, 1999 by the City of Paris.

(130) If the ordinance was adopted on September 20, 1994 by the City of Ottawa to create the U.S. Route 6 East Ottawa TIF.

(131) If the ordinance was adopted on May 2, 2002 by the Village of Crestwood.

(132) If the ordinance was adopted on October 27, 1992 by the City of Blue Island.

(133) If the ordinance was adopted on December 23, 1993 by the City of Lacon.

(134) If the ordinance was adopted on May 4, 1998 by the Village of Bradford.

(135) If the ordinance was adopted on June 11, 2002 by the City of Oak Forest.

(136) If the ordinance was adopted on November 16, 1992 by the City of Pinckneyville.

(137) If the ordinance was adopted on March 1, 2001 by the Village of South Jacksonville.

(138) If the ordinance was adopted on February 26, 1992 by the City of Chicago to create the Stockyards Southeast Quadrant TIF District.

(139) If the ordinance was adopted on January 25, 1993 by the City of LaSalle.

(140) If the ordinance was adopted on December 23, 1997 by the Village of Dieterich.

(141) If the ordinance was adopted on February 10, 2016 by the Village of Rosemont to create the Balmoral/Pearl TIF No. 8 Tax Increment Financing Redevelopment Project Area.

(142) If the ordinance was adopted on June 11, 2002 by the City of Oak Forest.

(143) If the ordinance was adopted on January 31, 1995

by the Village of Milledgeville.

(144) If the ordinance was adopted on February 5, 1996 by the Village of Pearl City.

(145) If the ordinance was adopted on December 21, 1994 by the City of Calumet City.

(146) If the ordinance was adopted on May 5, 2003 by the Town of Normal.

(147) If the ordinance was adopted on June 2, 1998 by the City of Litchfield.

(148) If the ordinance was adopted on October 23, 1995 by the City of Marion.

(149) If the ordinance was adopted on May 24, 2001 by the Village of Hanover Park.

(150) If the ordinance was adopted on May 30, 1995 by the Village of Dalzell.

(151) If the ordinance was adopted on April 15, 1997 by the City of Edwardsville.

(152) If the ordinance was adopted on September 5, 1995 by the City of Granite City.

(153) If the ordinance was adopted on June 21, 1999 by the Village of Table Grove.

(154) If the ordinance was adopted on February 23, 1995 by the City of Springfield.

(155) If the ordinance was adopted on August 11, 1999 by the City of Monmouth.

(156) If the ordinance was adopted on December 26,

1995 by the Village of Posen.

(157) If the ordinance was adopted on July 1, 1995 by the Village of Caseyville.

(158) If the ordinance was adopted on January 30, 1996 by the City of Madison.

(159) If the ordinance was adopted on February 2, 1996 by the Village of Hartford.

(160) If the ordinance was adopted on July 2, 1996 by the Village of Manlius.

(161) If the ordinance was adopted on March 21, 2000 by the City of Hoopeston.

(162) If the ordinance was adopted on March 22, 2005 by the City of Hoopeston.

(163) If the ordinance was adopted on July 10, 1996 by the City of Chicago to create the Goose Island TIF District.

(164) If the ordinance was adopted on December 11, 1996 by the City of Chicago to create the Bryn Mawr/Broadway TIF District.

(165) If the ordinance was adopted on December 31, 1995 by the City of Chicago to create the 95th/Western TIF District.

(166) If the ordinance was adopted on October 7, 1998 by the City of Chicago to create the 71st and Stony Island TIF District.

(167) If the ordinance was adopted on April 19, 1995

by the Village of North Utica.

(168) If the ordinance was adopted on April 22, 1996 by the City of LaSalle.

(169) If the ordinance was adopted on June 9, 2008 by the City of Country Club Hills.

(170) If the ordinance was adopted on July 3, 1996 by the Village of Phoenix.

(171) If the ordinance was adopted on May 19, 1997 by the Village of Swansea.

(172) If the ordinance was adopted on August 13, 2001 by the Village of Saunemin.

(173) If the ordinance was adopted on January 10, 2005 by the Village of Romeoville.

(174) If the ordinance was adopted on January 28, 1997 by the City of Berwyn for the South Berwyn Corridor Tax Increment Financing District.

(175) If the ordinance was adopted on January 28, 1997 by the City of Berwyn for the Roosevelt Road Tax Increment Financing District.

(176) If the ordinance was adopted on May 3, 2001 by the Village of Hanover Park for the Village Center Tax Increment Financing Redevelopment Project Area (TIF # 3).

(177) If the ordinance was adopted on January 1, 1996 by the City of Savanna.

(178) If the ordinance was adopted on January 28, 2002 by the Village of Okawville.

(179) If the ordinance was adopted on October 4, 1999 by the City of Vandalia.

(180) If the ordinance was adopted on June 16, 2003 by the City of Rushville.

(181) If the ordinance was adopted on December 7, 1998 by the City of Quincy for the Central Business District West Tax Increment Redevelopment Project Area.

(182) If the ordinance was adopted on March 27, 1997 by the Village of Maywood approving the Roosevelt Road TIF District.

(183) If the ordinance was adopted on March 27, 1997 by the Village of Maywood approving the Madison Street/Fifth Avenue TIF District.

(184) If the ordinance was adopted on November 10, 1997 by the Village of Park Forest.

(185) If the ordinance was adopted on July 30, 1997 by the City of Chicago to create the Near North TIF district.

(186) If the ordinance was adopted on December 1, 2000 by the Village of Mahomet.

(187) If the ordinance was adopted on June 16, 1999 by the Village of Washburn.

(188) If the ordinance was adopted on August 19, 1998 by the Village of New Berlin.

(189) If the ordinance was adopted on February 5, 2002 by the City of Highwood.

(190) If the ordinance was adopted on June 1, 1997 by

the City of Flora.

(191) If the ordinance was adopted on August 17, 1999 by the City of Ottawa.

(192) If the ordinance was adopted on June 13, 2005 by the City of Mount Carroll.

(193) If the ordinance was adopted on March 25, 2008 by the Village of Elizabeth.

(194) If the ordinance was adopted on February 22, 2000 by the City of Mount Pulaski.

(195) If the ordinance was adopted on November 21, 2000 by the City of Effingham.

(196) If the ordinance was adopted on January 28, 2003 by the City of Effingham.

(197) If the ordinance was adopted on February 4, 2008 by the City of Polo.

(198) If the ordinance was adopted on August 17, 2005 by the Village of Bellwood to create the Park Place TIF.

(199) If the ordinance was adopted on July 16, 2014 by the Village of Bellwood to create the North-2014 TIF.

(200) If the ordinance was adopted on July 16, 2014 by the Village of Bellwood to create the South-2014 TIF.

(201) If the ordinance was adopted on July 16, 2014 by the Village of Bellwood to create the Central Metro-2014 TIF.

(202) If the ordinance was adopted on September 17, 2014 by the Village of Bellwood to create the Addison

Creek "A" (Southwest)-2014 TIF.

(203) If the ordinance was adopted on September 17, 2014 by the Village of Bellwood to create the Addison Creek "B" (Northwest)-2014 TIF.

(204) If the ordinance was adopted on September 17, 2014 by the Village of Bellwood to create the Addison Creek "C" (Northeast)-2014 TIF.

(205) If the ordinance was adopted on September 17, 2014 by the Village of Bellwood to create the Addison Creek "D" (Southeast)-2014 TIF.

(206) If the ordinance was adopted on June 26, 2007 by the City of Peoria.

(207) If the ordinance was adopted on October 28, 2008 by the City of Peoria.

(208) If the ordinance was adopted on April 4, 2000 by the City of Joliet to create the Joliet City Center TIF District.

(209) If the ordinance was adopted on July 8, 1998 by the City of Chicago to create the 43rd/Cottage Grove TIF district.

(210) If the ordinance was adopted on July 8, 1998 by the City of Chicago to create the 79th Street Corridor TIF district.

(211) If the ordinance was adopted on November 4, 1998 by the City of Chicago to create the Bronzeville TIF district.

(212) If the ordinance was adopted on February 5, 1998 by the City of Chicago to create the Homan/Arthington TIF district.

(213) If the ordinance was adopted on December 8, 1998 by the Village of Plainfield.

(214) If the ordinance was adopted on July 17, 2000 by the Village of Homer.

(215) If the ordinance was adopted on December 27, 2006 by the City of Greenville.

(216) If the ordinance was adopted on June 10, 1998 by the City of Chicago to create the Kinzie Industrial TIF district.

(217) If the ordinance was adopted on December 2, 1998 by the City of Chicago to create the Northwest Industrial TIF district.

(218) If the ordinance was adopted on June 10, 1998 by the City of Chicago to create the Pilsen Industrial TIF district.

(219) If the ordinance was adopted on January 14, 1997 by the City of Chicago to create the 35th/Halsted TIF district.

(220) If the ordinance was adopted on June 9, 1999 by the City of Chicago to create the Pulaski Corridor TIF district.

(221) If the ordinance was adopted on December 16, 1997 by the City of Springfield to create the Enos Park

Neighborhood TIF District.

(222) If the ordinance was adopted on February 5, 1998 by the City of Chicago to create the Roosevelt/Cicero redevelopment project area.

(223) If the ordinance was adopted on February 5, 1998 by the City of Chicago to create the Western/Ogden redevelopment project area.

(224) If the ordinance was adopted on July 21, 1999 by the City of Chicago to create the 24th/Michigan Avenue redevelopment project area.

(225) If the ordinance was adopted on January 20, 1999 by the City of Chicago to create the Woodlawn redevelopment project area.

(226) If the ordinance was adopted on July 7, 1999 by the City of Chicago to create the Clark/Montrose redevelopment project area.

(227) If the ordinance was adopted on November 4, 2003 by the City of Madison to create the Rivers Edge redevelopment project area.

(228) If the ordinance was adopted on August 12, 2003 by the City of Madison to create the Caine Street redevelopment project area.

(229) If the ordinance was adopted on March 7, 2000 by the City of Madison to create the East Madison TIF.

(230) If the ordinance was adopted on August 3, 2001 by the Village of Aviston.

(231) If the ordinance was adopted on August 22, 2011 by the Village of Warren.

(232) If the ordinance was adopted on April 8, 1999 by the City of Farmer City.

(233) If the ordinance was adopted on August 4, 1999 by the Village of Fairmont City.

(234) If the ordinance was adopted on October 2, 1999 by the Village of Fairmont City.

(235) If the ordinance was adopted December 16, 1999 by the City of Springfield.

(236) If the ordinance was adopted on December 13, 1999 by the Village of Palatine to create the Village of Palatine Downtown Area TIF District.

(237) If the ordinance was adopted on September 29, 1999 by the City of Chicago to create the 111th/Kedzie redevelopment project area.

(238) If the ordinance was adopted on November 12, 1998 by the City of Chicago to create the Canal/Congress redevelopment project area.

(239) If the ordinance was adopted on July 7, 1999 by the City of Chicago to create the Galewood/Armitage Industrial redevelopment project area.

(240) If the ordinance was adopted on September 29, 1999 by the City of Chicago to create the Madison/Austin Corridor redevelopment project area.

(241) If the ordinance was adopted on April 12, 2000

by the City of Chicago to create the South Chicago redevelopment project area.

(242) If the ordinance was adopted on January 9, 2002 by the Village of Elkhart.

(243) If the ordinance was adopted on May 23, 2000 by the City of Robinson to create the West Robinson Industrial redevelopment project area.

(244) If the ordinance was adopted on October 9, 2001 by the City of Robinson to create the Downtown Robinson redevelopment project area.

(245) If the ordinance was adopted on September 19, 2000 by the Village of Valmeyer.

(246) If the ordinance was adopted on April 15, 2002 by the City of McHenry to create the Downtown TIF district.

(247) If the ordinance was adopted on February 15, 1999 by the Village of Channahon.

(248) If the ordinance was adopted on December 19, 2000 by the City of Peoria.

(249) If the ordinance was adopted on July 24, 2000 by the City of Rock Island to create the North 11th Street redevelopment project area.

(250) If the ordinance was adopted on February 5, 2002 by the City of Champaign to create the North Campustown TIF.

(251) If the ordinance was adopted on November 20,

2000 by the Village of Evergreen Park.

(252) If the ordinance was adopted on February 16, 2000 by the City of Chicago to create the Fullerton/Milwaukee redevelopment project area.

(253) If the ordinance was adopted on October 23, 2006 by the Village of Bourbonnais to create the Bourbonnais Industrial Park Conservation Area.

(254) If the ordinance was adopted on February 22, 2000 by the City of Geneva to create the East State Street redevelopment project area.

(255) If the ordinance was adopted on February 6, 2001 by the Village of Downers Grove to create the Ogden Avenue redevelopment project area.

(256) If the ordinance was adopted on June 27, 2001 by the City of Chicago to create the Division/Homan redevelopment project area.

(257) If the ordinance was adopted on May 17, 2000 by the City of Chicago to create the 63rd/Pulaski redevelopment project area.

(258) If the ordinance was adopted on March 10, 1999 by the City of Chicago to create the Greater Southwest Industrial (East) redevelopment project area.

(259) If the ordinance was adopted on February 16, 2000 by the City of Chicago to create the Lawrence/Kedzie redevelopment project area.

(260) If the ordinance was adopted on November 3, 1999

by the City of Chicago to create the Lincoln Avenue redevelopment project area.

(261) If the ordinance was adopted on September 3, 2015 by the Village of Fox River Grove to create the Downtown TIF #2 redevelopment project area.

(262) If the ordinance was adopted on October 16, 2000 by the Village of Franklin Park to create the Downtown Franklin Avenue redevelopment project area.

(263) If the ordinance was adopted on September 8, 2003 by the City of Jacksonville to create the Downtown Redevelopment Project Area.

(264) If the ordinance was adopted on August 13, 2002 by the City of Prophetstown to create the Redevelopment Project Area No. 1.

(265) If the ordinance was adopted on August 29, 2006 by the City of Ottawa to create the Ottawa Dayton Industrial TIF District.

(266) If the ordinance was adopted on June 27, 2006 by the City of Ottawa to create the Ottawa Canal TIF District.

(267) If the ordinance was adopted on March 5, 2001 by the City of Salem to create the TIF No 2 - Redevelopment Area.

(268) If the ordinance was adopted on January 23, 2002 by the Village of Malta to create the Harkness Property redevelopment project area.

(269) If the ordinance was adopted on June 16, 2008 by the City of Highland to create TIF #1.

(270) If the ordinance was adopted on January 3, 2012 by the City of Highland to create TIF #2.

(271) If the ordinance was adopted on January 1, 2000 by the City of Chicago to create the Belmont/Central redevelopment project area.

(272) If the ordinance was adopted on June 27, 2001 by the City of Chicago to create the Englewood Neighborhood redevelopment project area.

(273) If the ordinance was adopted on December 13, 2000 by the City of Chicago to create the Lake Calumet Area Industrial redevelopment project area.

(274) If the ordinance was adopted on October 15, 2001 by the City of Des Plaines to create TIF No. 6 Mannheim Higgins Road.

(275) If the ordinance was adopted on October 22, 2001 by the City of Sullivan to create TIF District III.

(276) If the ordinance was adopted on November 12, 2013 by the City of Oak Forest to create the City of Oak Forest Cicero Avenue Tax Increment Financing District Redevelopment Project Area TIF District #6.

(277) If the ordinance was adopted on December 15, 2003 by the City of Knoxville.

(278) If the ordinance was adopted on February 16, 2000 by the City of Chicago to create the Peterson/Pulaski

redevelopment project area.

(279) If the ordinance was adopted on February 16, 2000 by the City of Chicago to create the Central West redevelopment project area.

(280) If the ordinance was adopted on June 27, 2001 by the City of Chicago to create the Lawrence/Broadway redevelopment project area.

(281) If the ordinance was adopted on March 18, 2002 by the City of St. Charles for the First Street District #4.

(282) If the ordinance was adopted on April 6, 2001 by the Village of Melrose Park to create the Seniors First TIF.

(283) If the ordinance was adopted on April 6, 2001 by the Village of Melrose Park to create the Zenith Opus TIF.

(284) If the ordinance was adopted on January 16, 2002 by the City of Chicago to create the Roseland/Michigan redevelopment project area.

(285) If the ordinance was adopted on February 27, 2002 by the City of Chicago to create the Chicago/Central Park redevelopment project area.

(286) If the ordinance was adopted on July 31, 2002 by the City of Chicago to create the Avalon Park/South Shore redevelopment project area.

(287) If the ordinance was adopted on November 13, 2002 by the City of Chicago to create the Commercial

Avenue redevelopment project area.

(288) If the ordinance was adopted on December 1, 2003 by the Village of Millstadt to create Millstadt TIF District #1.

(289) If the ordinance was adopted on December 16, 2003 by the City of Mattoon to create the Midtown Mattoon redevelopment project area.

(290) If the ordinance was adopted on January 21, 2003 by the City of Sterling to create the Rock River Redevelopment.

(d) For redevelopment project areas for which bonds were issued before July 29, 1991, or for which contracts were entered into before June 1, 1988, in connection with a redevelopment project in the area within the State Sales Tax Boundary, the estimated dates of completion of the redevelopment project and retirement of obligations to finance redevelopment project costs (including refunding bonds under Section 11-74.4-7) may be extended by municipal ordinance to December 31, 2013. The termination procedures of subsection (b) of Section 11-74.4-8 are not required for these redevelopment project areas in 2009 but are required in 2013. The extension allowed by Public Act 87-1272 shall not apply to real property tax increment allocation financing under Section 11-74.4-8.

(e) Those dates, for purposes of real property tax increment allocation financing pursuant to Section 11-74.4-8

only, shall be not more than 35 years for redevelopment project areas that were adopted on or after December 16, 1986 and for which at least \$8 million worth of municipal bonds were authorized on or after December 19, 1989 but before January 1, 1990; provided that the municipality elects to extend the life of the redevelopment project area to 35 years by the adoption of an ordinance after at least 14 but not more than 30 days' written notice to the taxing bodies, that would otherwise constitute the joint review board for the redevelopment project area, before the adoption of the ordinance.

(f) Those dates, for purposes of real property tax increment allocation financing pursuant to Section 11-74.4-8 only, shall be not more than 35 years for redevelopment project areas that were established on or after December 1, 1981 but before January 1, 1982 and for which at least \$1,500,000 worth of tax increment revenue bonds were authorized on or after September 30, 1990 but before July 1, 1991; provided that the municipality elects to extend the life of the redevelopment project area to 35 years by the adoption of an ordinance after at least 14 but not more than 30 days' written notice to the taxing bodies, that would otherwise constitute the joint review board for the redevelopment project area, before the adoption of the ordinance.

(f-1) (Blank).

(f-2) (Blank).

(f-3) (Blank).

(f-5) Those dates, for purposes of real property tax increment allocation financing pursuant to Section 11-74.4-8 only, shall be not more than 47 years for redevelopment project areas listed in this subsection; provided that (i) the municipality adopts an ordinance extending the life of the redevelopment project area to 47 years and (ii) the municipality provides notice to the taxing bodies that would otherwise constitute the joint review board for the redevelopment project area not more than 30 and not less than 14 days prior to the adoption of that ordinance:

(1) If the redevelopment project area was established on December 29, 1981 by the City of Springfield.

(2) If the redevelopment project area was established on December 29, 1986 by the City of Morris and that is known as the Morris TIF District 1.

(3) If the redevelopment project area was established on December 31, 1986 by the Village of Cahokia.

(4) If the redevelopment project area was established on December 20, 1986 by the City of Charleston.

(5) If the redevelopment project area was established on December 23, 1986 by the City of Beardstown.

(6) If the redevelopment project area was established on December 23, 1986 by the Town of Cicero.

(7) If the redevelopment project area was established on December 29, 1986 by the City of East St. Louis.

(8) If the redevelopment project area was established

on January 23, 1991 by the City of East St. Louis.

(9) If the redevelopment project area was established on December 29, 1986 by the Village of Gardner.

(10) If the redevelopment project area was established on June 11, 2002 by the City of East Peoria to create the West Washington Street TIF.

(11) If the redevelopment project area was established on December 22, 1986 by the City of Washington creating the Washington Square TIF #2.

(12) If the redevelopment project area was established on November 11, 1986 by the City of Pekin.

(13) If the redevelopment project area was established on December 30, 1986 by the City of Belleville.

(14) If the ordinance was adopted on April 3, 1989 by the City of Chicago Heights.

(15) If the redevelopment project area was established on December 29, 1986 by the City of Pontiac to create TIF I (the Main St TIF).

(16) If the redevelopment project area was established on December 29, 1986 by the City of Pontiac to create TIF II (the Interstate TIF).

(17) If the redevelopment project area was established on December 23, 1986 by the City of Sparta to create TIF #1. Any termination procedures provided for in Section 11-74.4-8 are not required for this redevelopment project area prior to the 47th calendar year after the year in

which the ordinance approving the redevelopment project year was adopted.

(18) If the redevelopment project area was established on March 30, 1992 by the Village of Ohio to create the Village of Ohio TIF District.

(19) If the redevelopment project area was established on December 13, 1993 by the Village of Crete.

(20) If the redevelopment project area was established on February 12, 2001 by the Village of Crete.

(21) If the redevelopment project area was established on April 23, 2001 by the Village of Crete.

(22) If the redevelopment project area was established on December 29, 1993 by the City of Ottawa to create the Ottawa I-80 North TIF District.

(23) If the redevelopment project area was established on September 20, 1994 by the City of Ottawa to create the Ottawa Rt. 6 East TIF District.

(24) If the redevelopment project area was established on January 6, 1999 by the Village of Rosemont to create the Village of Rosemont TIF 4 South River Road.

(25) If the redevelopment project area was established on December 20, 1988 by the Village of Lansing.

(26) If the redevelopment project area was established on November 20, 1989 by the Village of South Holland.

(27) If the redevelopment project area was established on December 11, 1989 by the Village of Melrose Park to

create the Mid-Metros TIF.

(g) In consolidating the material relating to completion dates from Sections 11-74.4-3 and 11-74.4-7 into this Section, it is not the intent of the General Assembly to make any substantive change in the law, except for the extension of the completion dates for the City of Aurora, the Village of Milan, the City of West Frankfort, the Village of Libertyville, and the Village of Hoffman Estates set forth under items (67), (68), (69), (70), and (71) of subsection (c) of this Section.

(Source: P.A. 102-117, eff. 7-23-21; 102-424, eff. 8-20-21; 102-425, eff. 8-20-21; 102-446, eff. 8-20-21; 102-473, eff. 8-20-21; 102-627, eff. 8-27-21; 102-675, eff. 11-30-21; 102-745, eff. 5-6-22; 102-818, eff. 5-13-22; 102-1113, eff. 12-21-22; 103-315, eff. 7-28-23; 103-575, eff. 12-8-23; 103-1016, eff. 8-9-24; 103-1058, eff. 12-31-24.)

Section 10. The Property Tax Code is amended by changing Section 15-172, 21-25, and 21-385 as follows:

(35 ILCS 200/15-172)

Sec. 15-172. Low-Income Senior Citizens Assessment Freeze Homestead Exemption.

(a) This Section may be cited as the Low-Income Senior Citizens Assessment Freeze Homestead Exemption.

(b) As used in this Section:

"Applicant" means an individual who has filed an

application under this Section.

"Base amount" means the base year equalized assessed value of the residence plus the first year's equalized assessed value of any added improvements which increased the assessed value of the residence after the base year.

"Base year" means the taxable year prior to the taxable year for which the applicant first qualifies and applies for the exemption provided that in the prior taxable year the property was improved with a permanent structure that was occupied as a residence by the applicant who was liable for paying real property taxes on the property and who was either (i) an owner of record of the property or had legal or equitable interest in the property as evidenced by a written instrument or (ii) had a legal or equitable interest as a lessee in the parcel of property that was single family residence. If in any subsequent taxable year for which the applicant applies and qualifies for the exemption the equalized assessed value of the residence is less than the equalized assessed value in the existing base year (provided that such equalized assessed value is not based on an assessed value that results from a temporary irregularity in the property that reduces the assessed value for one or more taxable years), then that subsequent taxable year shall become the base year until a new base year is established under the terms of this paragraph. For taxable year 1999 only, the Chief County Assessment Officer shall review (i) all taxable years

for which the applicant applied and qualified for the exemption and (ii) the existing base year. The assessment officer shall select as the new base year the year with the lowest equalized assessed value. An equalized assessed value that is based on an assessed value that results from a temporary irregularity in the property that reduces the assessed value for one or more taxable years shall not be considered the lowest equalized assessed value. The selected year shall be the base year for taxable year 1999 and thereafter until a new base year is established under the terms of this paragraph.

"Chief County Assessment Officer" means the County Assessor or Supervisor of Assessments of the county in which the property is located.

"Equalized assessed value" means the assessed value as equalized by the Illinois Department of Revenue.

"Household" means the applicant, the spouse of the applicant, and all persons using the residence of the applicant as their principal place of residence.

"Household income" means the combined income of the members of a household for the calendar year preceding the taxable year.

"Income" has the same meaning as provided in Section 3.07 of the Senior Citizens and Persons with Disabilities Property Tax Relief Act, except that, beginning in assessment year 2001, "income" does not include veteran's benefits.

"Internal Revenue Code of 1986" means the United States Internal Revenue Code of 1986 or any successor law or laws relating to federal income taxes in effect for the year preceding the taxable year.

"Life care facility that qualifies as a cooperative" means a facility as defined in Section 2 of the Life Care Facilities Act.

"Maximum income limitation" means:

- (1) \$35,000 prior to taxable year 1999;
- (2) \$40,000 in taxable years 1999 through 2003;
- (3) \$45,000 in taxable years 2004 through 2005;
- (4) \$50,000 in taxable years 2006 and 2007;
- (5) \$55,000 in taxable years 2008 through 2016;
- (6) for taxable year 2017, (i) \$65,000 for qualified property located in a county with 3,000,000 or more inhabitants and (ii) \$55,000 for qualified property located in a county with fewer than 3,000,000 inhabitants;
~~and~~
- (7) for taxable years 2018 through 2025 ~~and thereafter~~, \$65,000 for all qualified property;~~;~~
- (8) for taxable year 2026, \$75,000 for all qualified property;
- (9) for taxable year 2027, \$77,000 for all qualified property; and
- (10) for taxable years 2028 and thereafter, \$79,000 for all qualified property.

As an alternative income valuation, a homeowner who is enrolled in any of the following programs may be presumed to have household income that does not exceed the maximum income limitation for that tax year as required by this Section: Aid to the Aged, Blind or Disabled (AABD) Program or the Supplemental Nutrition Assistance Program (SNAP), both of which are administered by the Department of Human Services; the Low Income Home Energy Assistance Program (LIHEAP), which is administered by the Department of Commerce and Economic Opportunity; The Benefit Access program, which is administered by the Department on Aging; and the Senior Citizens Real Estate Tax Deferral Program.

A chief county assessment officer may indicate that he or she has verified an applicant's income eligibility for this exemption but may not report which program or programs, if any, enroll the applicant. Release of personal information submitted pursuant to this Section shall be deemed an unwarranted invasion of personal privacy under the Freedom of Information Act.

"Residence" means the principal dwelling place and appurtenant structures used for residential purposes in this State occupied on January 1 of the taxable year by a household and so much of the surrounding land, constituting the parcel upon which the dwelling place is situated, as is used for residential purposes. If the Chief County Assessment Officer has established a specific legal description for a portion of

property constituting the residence, then that portion of property shall be deemed the residence for the purposes of this Section.

"Taxable year" means the calendar year during which ad valorem property taxes payable in the next succeeding year are levied.

(c) Beginning in taxable year 1994, a low-income senior citizens assessment freeze homestead exemption is granted for real property that is improved with a permanent structure that is occupied as a residence by an applicant who (i) is 65 years of age or older during the taxable year, (ii) has a household income that does not exceed the maximum income limitation, (iii) is liable for paying real property taxes on the property, and (iv) is an owner of record of the property or has a legal or equitable interest in the property as evidenced by a written instrument. This homestead exemption shall also apply to a leasehold interest in a parcel of property improved with a permanent structure that is a single family residence that is occupied as a residence by a person who (i) is 65 years of age or older during the taxable year, (ii) has a household income that does not exceed the maximum income limitation, (iii) has a legal or equitable ownership interest in the property as lessee, and (iv) is liable for the payment of real property taxes on that property.

In counties of 3,000,000 or more inhabitants, the amount of the exemption for all taxable years is the equalized

assessed value of the residence in the taxable year for which application is made minus the base amount. In all other counties, the amount of the exemption is as follows: (i) through taxable year 2005 and for taxable year 2007 and thereafter, the amount of this exemption shall be the equalized assessed value of the residence in the taxable year for which application is made minus the base amount; and (ii) for taxable year 2006, the amount of the exemption is as follows:

(1) For an applicant who has a household income of \$45,000 or less, the amount of the exemption is the equalized assessed value of the residence in the taxable year for which application is made minus the base amount.

(2) For an applicant who has a household income exceeding \$45,000 but not exceeding \$46,250, the amount of the exemption is (i) the equalized assessed value of the residence in the taxable year for which application is made minus the base amount (ii) multiplied by 0.8.

(3) For an applicant who has a household income exceeding \$46,250 but not exceeding \$47,500, the amount of the exemption is (i) the equalized assessed value of the residence in the taxable year for which application is made minus the base amount (ii) multiplied by 0.6.

(4) For an applicant who has a household income exceeding \$47,500 but not exceeding \$48,750, the amount of the exemption is (i) the equalized assessed value of the

residence in the taxable year for which application is made minus the base amount (ii) multiplied by 0.4.

(5) For an applicant who has a household income exceeding \$48,750 but not exceeding \$50,000, the amount of the exemption is (i) the equalized assessed value of the residence in the taxable year for which application is made minus the base amount (ii) multiplied by 0.2.

When the applicant is a surviving spouse of an applicant for a prior year for the same residence for which an exemption under this Section has been granted, the base year and base amount for that residence are the same as for the applicant for the prior year.

Each year at the time the assessment books are certified to the County Clerk, the Board of Review or Board of Appeals shall give to the County Clerk a list of the assessed values of improvements on each parcel qualifying for this exemption that were added after the base year for this parcel and that increased the assessed value of the property.

In the case of land improved with an apartment building owned and operated as a cooperative or a building that is a life care facility that qualifies as a cooperative, the maximum reduction from the equalized assessed value of the property is limited to the sum of the reductions calculated for each unit occupied as a residence by a person or persons (i) 65 years of age or older, (ii) with a household income that does not exceed the maximum income limitation, (iii) who is

liable, by contract with the owner or owners of record, for paying real property taxes on the property, and (iv) who is an owner of record of a legal or equitable interest in the cooperative apartment building, other than a leasehold interest. In the instance of a cooperative where a homestead exemption has been granted under this Section, the cooperative association or its management firm shall credit the savings resulting from that exemption only to the apportioned tax liability of the owner who qualified for the exemption. Any person who willfully refuses to credit that savings to an owner who qualifies for the exemption is guilty of a Class B misdemeanor.

When a homestead exemption has been granted under this Section and an applicant then becomes a resident of a facility licensed under the Assisted Living and Shared Housing Act, the Nursing Home Care Act, the Specialized Mental Health Rehabilitation Act of 2013, the ID/DD Community Care Act, or the MC/DD Act, the exemption shall be granted in subsequent years so long as the residence (i) continues to be occupied by the qualified applicant's spouse or (ii) if remaining unoccupied, is still owned by the qualified applicant for the homestead exemption.

Beginning January 1, 1997, when an individual dies who would have qualified for an exemption under this Section, and the surviving spouse does not independently qualify for this exemption because of age, the exemption under this Section

shall be granted to the surviving spouse for the taxable year preceding and the taxable year of the death, provided that, except for age, the surviving spouse meets all other qualifications for the granting of this exemption for those years.

When married persons maintain separate residences, the exemption provided for in this Section may be claimed by only one of such persons and for only one residence.

For taxable year 1994 only, in counties having less than 3,000,000 inhabitants, to receive the exemption, a person shall submit an application by February 15, 1995 to the Chief County Assessment Officer of the county in which the property is located. In counties having 3,000,000 or more inhabitants, for taxable year 1994 and all subsequent taxable years, to receive the exemption, a person may submit an application to the Chief County Assessment Officer of the county in which the property is located during such period as may be specified by the Chief County Assessment Officer. The Chief County Assessment Officer in counties of 3,000,000 or more inhabitants shall annually give notice of the application period by mail or by publication. In counties having less than 3,000,000 inhabitants, beginning with taxable year 1995 and thereafter, to receive the exemption, a person shall submit an application by July 1 of each taxable year to the Chief County Assessment Officer of the county in which the property is located. A county may, by ordinance, establish a date for

submission of applications that is different than July 1. The applicant shall submit with the application an affidavit of the applicant's total household income, age, marital status (and if married the name and address of the applicant's spouse, if known), and principal dwelling place of members of the household on January 1 of the taxable year. The Department shall establish, by rule, a method for verifying the accuracy of affidavits filed by applicants under this Section, and the Chief County Assessment Officer may conduct audits of any taxpayer claiming an exemption under this Section to verify that the taxpayer is eligible to receive the exemption. Each application shall contain or be verified by a written declaration that it is made under the penalties of perjury. A taxpayer's signing a fraudulent application under this Act is perjury, as defined in Section 32-2 of the Criminal Code of 2012. The applications shall be clearly marked as applications for the Low-Income Senior Citizens Assessment Freeze Homestead Exemption and must contain a notice that any taxpayer who receives the exemption is subject to an audit by the Chief County Assessment Officer.

Notwithstanding any other provision to the contrary, in counties having fewer than 3,000,000 inhabitants, if an applicant fails to file the application required by this Section in a timely manner and this failure to file is due to a mental or physical condition sufficiently severe so as to render the applicant incapable of filing the application in a

timely manner, the Chief County Assessment Officer may extend the filing deadline for a period of 30 days after the applicant regains the capability to file the application, but in no case may the filing deadline be extended beyond 3 months of the original filing deadline. In order to receive the extension provided in this paragraph, the applicant shall provide the Chief County Assessment Officer with a signed statement from the applicant's physician, advanced practice registered nurse, or physician assistant stating the nature and extent of the condition, that, in the physician's, advanced practice registered nurse's, or physician assistant's opinion, the condition was so severe that it rendered the applicant incapable of filing the application in a timely manner, and the date on which the applicant regained the capability to file the application.

Beginning January 1, 1998, notwithstanding any other provision to the contrary, in counties having fewer than 3,000,000 inhabitants, if an applicant fails to file the application required by this Section in a timely manner and this failure to file is due to a mental or physical condition sufficiently severe so as to render the applicant incapable of filing the application in a timely manner, the Chief County Assessment Officer may extend the filing deadline for a period of 3 months. In order to receive the extension provided in this paragraph, the applicant shall provide the Chief County Assessment Officer with a signed statement from the

applicant's physician, advanced practice registered nurse, or physician assistant stating the nature and extent of the condition, and that, in the physician's, advanced practice registered nurse's, or physician assistant's opinion, the condition was so severe that it rendered the applicant incapable of filing the application in a timely manner.

In counties having less than 3,000,000 inhabitants, if an applicant was denied an exemption in taxable year 1994 and the denial occurred due to an error on the part of an assessment official, or his or her agent or employee, then beginning in taxable year 1997 the applicant's base year, for purposes of determining the amount of the exemption, shall be 1993 rather than 1994. In addition, in taxable year 1997, the applicant's exemption shall also include an amount equal to (i) the amount of any exemption denied to the applicant in taxable year 1995 as a result of using 1994, rather than 1993, as the base year, (ii) the amount of any exemption denied to the applicant in taxable year 1996 as a result of using 1994, rather than 1993, as the base year, and (iii) the amount of the exemption erroneously denied for taxable year 1994.

For purposes of this Section, a person who will be 65 years of age during the current taxable year shall be eligible to apply for the homestead exemption during that taxable year. Application shall be made during the application period in effect for the county of his or her residence.

The Chief County Assessment Officer may determine the

eligibility of a life care facility that qualifies as a cooperative to receive the benefits provided by this Section by use of an affidavit, application, visual inspection, questionnaire, or other reasonable method in order to insure that the tax savings resulting from the exemption are credited by the management firm to the apportioned tax liability of each qualifying resident. The Chief County Assessment Officer may request reasonable proof that the management firm has so credited that exemption.

Except as provided in this Section, all information received by the chief county assessment officer or the Department from applications filed under this Section, or from any investigation conducted under the provisions of this Section, shall be confidential, except for official purposes or pursuant to official procedures for collection of any State or local tax or enforcement of any civil or criminal penalty or sanction imposed by this Act or by any statute or ordinance imposing a State or local tax. Any person who divulges any such information in any manner, except in accordance with a proper judicial order, is guilty of a Class A misdemeanor.

Nothing contained in this Section shall prevent the Director or chief county assessment officer from publishing or making available reasonable statistics concerning the operation of the exemption contained in this Section in which the contents of claims are grouped into aggregates in such a way that information contained in any individual claim shall

not be disclosed.

Notwithstanding any other provision of law, for taxable year 2017 and thereafter, in counties of 3,000,000 or more inhabitants, the amount of the exemption shall be the greater of (i) the amount of the exemption otherwise calculated under this Section or (ii) \$2,000.

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

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

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

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

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

Nothing in this subsection shall preclude or impair the authority of a chief county assessment officer to conduct audits of any taxpayer claiming an exemption under this

Section to verify that the taxpayer is eligible to receive the exemption as provided elsewhere in this Section.

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

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

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

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

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

Nothing in this subsection shall preclude or impair the authority of a chief county assessment officer to conduct audits of any taxpayer claiming an exemption under this Section to verify that the taxpayer is eligible to receive the exemption as provided elsewhere in this Section.

(d) Each Chief County Assessment Officer shall annually publish a notice of availability of the exemption provided

under this Section. The notice shall be published at least 60 days but no more than 75 days prior to the date on which the application must be submitted to the Chief County Assessment Officer of the county in which the property is located. The notice shall appear in a newspaper of general circulation in the county.

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

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

(35 ILCS 200/21-25)

Sec. 21-25. Due dates; accelerated billing in counties of 3,000,000 or more. Except as hereinafter provided and as provided in Section 21-40, in counties with 3,000,000 or more inhabitants in which the accelerated method of billing and paying taxes provided for in Section 21-30 is in effect, the estimated first installment of unpaid taxes shall be deemed delinquent and shall bear interest after March 1 and until paid or forfeited at the rate of (i) 1 1/2% per month or portion thereof if the unpaid taxes are for a tax year before 2023 or (ii) 0.75% per month, or portion thereof, if the unpaid taxes are for tax year 2023 or any tax year thereafter. For tax year 2010, the estimated first installment of unpaid taxes shall be deemed delinquent and shall bear interest after April

1 at the rate of 1.5% per month or portion thereof until paid or forfeited. For tax year 2022, the estimated first installment of unpaid taxes shall be deemed delinquent and shall bear interest after April 1, 2023 at the rate of 1.5% per month or portion thereof until paid or forfeited. For tax year 2025, the estimated first installment of unpaid taxes shall be deemed delinquent and shall bear interest after April 1, 2026 at the rate of 0.75% per month or portion thereof until paid or forfeited. For all tax years, the second installment of unpaid taxes shall be deemed delinquent and shall bear interest after August 1 annually at the same interest rate until paid or forfeited. Notwithstanding any other provision of law, if a taxpayer owes an arrearage of taxes due to an administrative error, and if the county collector sends a separate bill for that arrearage as provided in Section 14-41, then any part of the arrearage of taxes that remains unpaid on the day after the due date specified on that tax bill shall be deemed delinquent and shall bear interest after that date at the rate of (i) 1 1/2% per month, or portion thereof, if the unpaid taxes are for a tax year before 2023 or (ii) 0.75% per month, or portion thereof, if the unpaid taxes are for tax year 2023 or any tax year thereafter.

If the county board elects by ordinance adopted prior to July 1 of a levy year to provide for taxes to be paid in 4 installments, each installment for that levy year and each subsequent year shall be deemed delinquent and shall begin to

bear interest 30 days after the date specified by the ordinance for mailing bills, at the rate of 1 1/2% per month, or portion thereof, until paid or forfeited. If the unpaid taxes are for a tax year before 2023, then interest shall accrue at the rate of 1.5% per month, or portion thereof, until paid or forfeited. If the unpaid taxes are for tax year 2023 or any tax year thereafter, then interest shall accrue at the rate of 0.75% per month, or portion thereof, until paid or forfeited.

Payment received by mail and postmarked on or before the required due date is not delinquent.

Taxes levied on homestead property in which a member of the National Guard or reserves of the armed forces of the United States who was called to active duty on or after August 1, 1990, and who has an ownership interest, shall not be deemed delinquent and no interest shall accrue or be charged as a penalty on such taxes due and payable in 1991 or 1992 until one year after that member returns to civilian status.

If an Illinois resident who is a member of the Illinois National Guard or a reserve component of the armed forces of the United States and who has an ownership interest in property taxed under this Act is called to active duty for deployment outside the continental United States and is on active duty on the due date of any installment of taxes due under this Act, he or she shall not be deemed delinquent in the payment of the installment and no interest shall accrue or be

charged as a penalty on the installment until 180 days after that member returns to civilian status. To be deemed not delinquent in the payment of an installment of taxes and any interest on that installment, the reservist or guardsperson must make a reasonable effort to notify the county clerk and the county collector of his or her activation to active duty and must notify the county clerk and the county collector within 180 days after his or her deactivation and provide verification of the date of his or her deactivation. An installment of property taxes on the property of any reservist or guardsperson who fails to provide timely notice and verification of deactivation to the county clerk is subject to interest and penalties as delinquent taxes under this Code from the date of deactivation.

(Source: P.A. 102-1112, eff. 12-21-22; 103-555, eff. 1-1-24.)

(35 ILCS 200/21-385)

Sec. 21-385. Extension of period of redemption.

(a) For any tax certificates held by a county pursuant to Section 21-90, the redemption period for each tax certificate shall be extended by operation of law until the date established by the county as the redemption deadline in a petition for tax deed filed under Section 22-30. The redemption deadline established in the petition shall be identified in the notices provided under Sections 22-10 through 22-25 of this Code. After a redemption deadline is

established in the petition for tax deed, the county may further extend the redemption deadline by filing with the county clerk of the county in which the property is located a written notice to that effect describing the property, identifying the certificate number, and specifying the extended period of redemption. Notwithstanding any expiration of a prior redemption period, all tax certificates forfeited to the county and held pursuant to Section 21-90 shall remain enforceable by the county or its assignee, and redemption shall be extended by operation of law until the date established by the county as the redemption deadline in a petition for tax deed filed under Section 22-30.

(b) Within 60 days of the date of assignment, assignees of forfeited certificates under Section 21-90 or Section 21-145 of this Code must file with the county clerk of the county in which the property is located a written notice describing the property, stating the date of the assignment, identifying the certificate number and specifying a deadline for redemption that is not later than 3 years from the date of assignment. Upon receiving the notice, the county clerk shall stamp the date of receipt upon the notice. If the notice is submitted as an electronic record, the county clerk shall acknowledge receipt of the record and shall provide confirmation in the same manner to the certificate holder. The confirmation from the county clerk shall include the date of receipt and shall serve as proof that the notice was filed with the county clerk.

In no event shall a county clerk permit an assignee of forfeited certificates under Section 21-90 or Section 21-145 of this Code to extend the period of redemption beyond 3 years from the date of assignment. If the redemption period expires and no petition for tax deed has been filed under Section 22-30, the assigned tax certificate shall be forfeited to and held by the county pursuant to Section 21-90.

(c) Except for the county as trustee pursuant to Section 21-90, the purchaser or his or her assignee of property sold for nonpayment of general taxes or special assessments may extend the period of redemption at any time before the expiration of the original period of redemption, or thereafter prior to the expiration of any extended period of redemption, but only for a period that will expire not later than 3 years from the date of sale, by filing with the county clerk of the county in which the property is located a written notice to that effect describing the property, stating the date of the sale and specifying the extended period of redemption. Upon receiving the notice, the county clerk shall stamp the date of receipt upon the notice. If the notice is submitted as an electronic record, the county clerk shall acknowledge receipt of the record and shall provide confirmation in the same manner to the certificate holder. The confirmation from the county clerk shall include the date of receipt and shall serve as proof that the notice was filed with the county clerk. The county clerk shall not be required to extend the period of

redemption unless the purchaser or his or her assignee obtains this acknowledgement of delivery. If prior to the expiration of the period of redemption or extended period of redemption a petition for tax deed has been filed under Section 22-30, upon application of the petitioner, the court shall allow the purchaser or his or her assignee to extend the period of redemption after expiration of the original period or any extended period of redemption, provided that any extension allowed will expire not later than 3 years from the date of sale. If the period of redemption is extended, the purchaser or his or her assignee must give the notices provided for in Section 22-10 at the specified times prior to the expiration of the extended period of redemption by causing a sheriff (or if he or she is disqualified, a coroner) of the county in which the property, or any part thereof, is located to serve the notices as provided in Sections 22-15 and 22-20. The notices may also be served as provided in Sections 22-15 and 22-20 by a special process server appointed by the court under Section 22-15 and as provided in Sections 22-15 and 22-20.

The changes made to this Section by this amendatory Act of the 103rd General Assembly apply to matters concerning tax certificates issued on or after January 1, 2024.

(d) For any tax certificates held by a county, the county clerk may create and administer a payment plan during the redemption period. Under the payment plan, the county clerk may waive interest penalties when payments are made in

accordance with the parameters set forth in the payment plan.

(Source: P.A. 103-555, eff. 1-1-24.)

Section 15. The Senior Citizens Real Estate Tax Deferral Act is amended by changing Sections 2 and 3 as follows:

(320 ILCS 30/2) (from Ch. 67 1/2, par. 452)

Sec. 2. Definitions. As used in this Act:

(a) "Qualified Taxpayer" means an individual (i) who will be 65 years of age or older by June 1 of the year for which a tax deferral is claimed; (ii) who certifies that they have owned and occupied as their residence such property or other qualifying property in the State for at least the last 3 years, except for any periods during which the taxpayer may have temporarily resided in a nursing or sheltered care home; and (iii) whose household income for the year is no greater than the maximum household income. ~~÷ (i) \$40,000 through tax year 2005; (ii) \$50,000 for tax years 2006 through 2011; (iii) \$55,000 for tax years 2012 through 2021; (iv) \$65,000 for tax years 2022 through 2025; and (v) \$55,000 for tax year 2026 and thereafter.~~

(b) "Tax deferred property" means the property upon which real estate taxes are deferred under this Act.

(c) "Homestead" means the land and buildings thereon, including a condominium or a dwelling unit in a multidwelling building that is owned and operated as a cooperative, occupied

by the taxpayer as his residence or which are temporarily unoccupied by the taxpayer because such taxpayer is temporarily residing, for not more than 1 year, in a licensed facility as defined in Section 1-113 of the Nursing Home Care Act.

(d) "Real estate taxes" or "taxes" means the taxes on real property for which the taxpayer would be liable under the Property Tax Code, including special service area taxes, and special assessments on benefited real property for which the taxpayer would be liable to a unit of local government.

(e) "Department" means the Department of Revenue.

(f) "Qualifying property" means a homestead which (a) the taxpayer or the taxpayer and his spouse own in fee simple or are purchasing in fee simple under a recorded instrument of sale, (b) is not income-producing property, (c) is not subject to a lien for unpaid real estate taxes when a claim under this Act is filed, and (d) is not held in trust, other than an Illinois land trust with the taxpayer identified as the sole beneficiary, if the taxpayer is filing for the program for the first time effective as of the January 1, 2011 assessment year or tax year 2012 and thereafter.

(g) "Equity interest" means the current assessed valuation of the qualified property times the fraction necessary to convert that figure to full market value minus any outstanding debts or liens on that property. In the case of qualifying property not having a separate assessed valuation, the

appraised value as determined by a qualified real estate appraiser shall be used instead of the current assessed valuation.

(h) "Household income" has the meaning ascribed to that term in the Senior Citizens and Persons with Disabilities Property Tax Relief Act.

(i) "Collector" means the county collector or, if the taxes to be deferred are special assessments, an official designated by a unit of local government to collect special assessments.

(j) "Maximum household income" means:

- (1) \$40,000 through tax year 2005;
- (2) \$50,000 for tax years 2006 through 2011;
- (3) \$55,000 for tax years 2012 through 2021;
- (4) \$65,000 for tax years 2022 through 2024;
- (5) \$75,000 for tax year 2025;
- (6) \$77,000 for tax year 2026; and
- (7) \$79,000 for tax years 2027 and thereafter.

(Source: P.A. 102-644, eff. 8-27-21.)

(320 ILCS 30/3) (from Ch. 67 1/2, par. 453)

Sec. 3. A taxpayer may, on or before March 1 of each year, apply to the county collector of the county where his qualifying property is located, or to the official designated by a unit of local government to collect special assessments on the qualifying property, as the case may be, for a deferral

of all or a part of real estate taxes payable during that year for the preceding year in the case of real estate taxes other than special assessments, or for a deferral of any installments payable during that year in the case of special assessments, on all or part of his qualifying property. The application shall be on a form prescribed by the Department and furnished by the collector, (a) showing that the applicant will be 65 years of age or older by June 1 of the year for which a tax deferral is claimed, (b) describing the property and verifying that the property is qualifying property as defined in Section 2, (c) certifying that the taxpayer has owned and occupied as his residence such property or other qualifying property in the State for at least the last 3 years except for any periods during which the taxpayer may have temporarily resided in a nursing or sheltered care home, and (d) specifying whether the deferral is for all or a part of the taxes, and, if for a part, the amount of deferral applied for. As to qualifying property not having a separate assessed valuation, the taxpayer shall also file with the county collector a written appraisal of the property prepared by a qualified real estate appraiser together with a certificate signed by the appraiser stating that he has personally examined the property and setting forth the value of the land and the value of the buildings thereon occupied by the taxpayer as his residence. The county collector may use eligibility for the Low-Income Senior Citizens Assessment

Freeze Homestead Exemption under Section 15-172 of the Property Tax Code as qualification for items (a) and (c).

The collector shall grant the tax deferral provided such deferral does not exceed funds available in the Senior Citizens Real Estate Deferred Tax Revolving Fund and provided that the owner or owners of such real property have entered into a tax deferral and recovery agreement with the collector on behalf of the county or other unit of local government, which agreement expressly states:

(1) That the total amount of taxes deferred under this Act, plus interest, for the year for which a tax deferral is claimed as well as for those previous years for which taxes are not delinquent and for which such deferral has been claimed may not exceed 80% of the taxpayer's equity interest in the property for which taxes are to be deferred and that, if the total deferred taxes plus interest equals 80% of the taxpayer's equity interest in the property, the taxpayer shall thereafter pay the annual interest due on such deferred taxes plus interest so that total deferred taxes plus interest will not exceed such 80% of the taxpayer's equity interest in the property. Effective as of the January 1, 2011 assessment year or tax year 2012 and through the 2021 tax year, ~~and beginning again with the 2026 tax year,~~ the total amount of any such deferral shall not exceed \$5,000 per taxpayer in each tax year. For the 2022 tax year and every tax year after ~~through the 2025 tax year,~~ the total amount of any such deferral shall

not exceed \$7,500 per taxpayer in each tax year.

(2) That any real estate taxes deferred under this Act and any interest accrued thereon are a lien on the real estate and improvements thereon until paid. If the taxes deferred are for a tax year prior to 2023, then interest shall accrue at the rate of 6% per year. If the taxes deferred are for the 2023 tax year or any tax year thereafter, then interest shall accrue at the rate of 3% per year. No sale or transfer of such real property may be legally closed and recorded until the taxes which would otherwise have been due on the property, plus accrued interest, have been paid unless the collector certifies in writing that an arrangement for prompt payment of the amount due has been made with his office. The same shall apply if the property is to be made the subject of a contract of sale.

(3) That upon the death of the taxpayer claiming the deferral the heirs-at-law, assignees or legatees shall have first priority to the real property upon which taxes have been deferred by paying in full the total taxes which would otherwise have been due, plus interest. However, if such heir-at-law, assignee, or legatee is a surviving spouse, the tax deferred status of the property shall be continued during the life of that surviving spouse if the spouse is 55 years of age or older within 6 months of the date of death of the taxpayer and enters into a tax deferral and recovery agreement before the time when deferred taxes become due under this

Section. Any additional taxes deferred, plus interest, on the real property under a tax deferral and recovery agreement signed by a surviving spouse shall be added to the taxes and interest which would otherwise have been due, and the payment of which has been postponed during the life of such surviving spouse, in determining the 80% equity requirement provided by this Section.

(4) That if the taxes due, plus interest, are not paid by the heir-at-law, assignee or legatee or if payment is not postponed during the life of a surviving spouse, the deferred taxes and interest shall be recovered from the estate of the taxpayer within one year of the date of his death. In addition, deferred real estate taxes and any interest accrued thereon are due within 90 days after any tax deferred property ceases to be qualifying property as defined in Section 2.

If payment is not made when required by this Section, foreclosure proceedings may be instituted under the Property Tax Code.

(5) That any joint owner has given written prior approval for such agreement, which written approval shall be made a part of such agreement.

(6) That a guardian for a person under legal disability appointed for a taxpayer who otherwise qualifies under this Act may act for the taxpayer in complying with this Act.

(7) That a taxpayer or his agent has provided to the satisfaction of the collector, sufficient evidence that the

qualifying property on which the taxes are to be deferred is insured against fire or casualty loss for at least the total amount of taxes which have been deferred.

If the taxes to be deferred are special assessments, the unit of local government making the assessments shall forward a copy of the agreement entered into pursuant to this Section and the bills for such assessments to the county collector of the county in which the qualifying property is located.

(Source: P.A. 102-644, eff. 8-27-21; 102-895, eff. 5-23-22.)

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