

104TH GENERAL ASSEMBLY**State of Illinois****2025 and 2026****SB2839**

Introduced 1/13/2026, by Sen. Mark L. Walker

SYNOPSIS AS INTRODUCED:

See Index

Amends the Illinois Municipal Code. Provides that no redevelopment plan shall be adopted unless the plan establishes a process for allocating funds for the project that includes the members of the joint review board. Provides that municipalities may use some of the tax revenue attributable to the increase in the current equalized assessed valuation of each taxable lot, block, tract, or parcel of real property in the redevelopment project area over and above the initial equalized assessed value of each property in the project area to fund grants to small businesses employing less than 50 people. Provides that these grants shall be considered "redevelopment project costs". Provides that estimated dates of completion of redevelopment project costs may be extended to the 35th calendar year for redevelopment project areas adopted on or before June 30, 2023 and to the 33rd calendar year for redevelopment project areas adopted on or after July 1, 2023 (rather than to the 22nd calendar year for all future extensions). Provides that municipalities shall give at least 90 days' notice before the extending the completion date, approving the creation of a new project area which overlaps with an existing area, or transferring surpluses between areas. Provides that the joint review board may issue a written report approving or disapproving of the municipality's proposal within the notice period. Provides that approval may be presumed if no report is filed. Provides that all surplus funds shall be distributed as soon as possible after they are calculated (rather than annually within 180 days of the close of the municipalities fiscal year). Provides that an amount equal to the change in the current equalized assessed valuation that is attributable to the change caused by the Consumer Price Index for All Urban Consumers during the 12-month calendar year preceding the levy may be subtracted from the portion of taxes which is attributable to the increase in the current equalized valuation of specified properties. Makes other and conforming changes. Effective immediately.

LRB104 17186 RTM 30605 b

1 AN ACT concerning local government.

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

4 Section 5. The Illinois Municipal Code is amended by
5 changing Sections 11-74.4-3, 11-74.4-3.5, 11-74.4-5,
6 11-74.4-7, and 11-74.4-8 as follows:

7 (65 ILCS 5/11-74.4-3) (from Ch. 24, par. 11-74.4-3)

8 Sec. 11-74.4-3. Definitions. The following terms, wherever
9 used or referred to in this Division 74.4 shall have the
10 following respective meanings, unless in any case a different
11 meaning clearly appears from the context.

12 (a) For any redevelopment project area that has been
13 designated pursuant to this Section by an ordinance adopted
14 prior to November 1, 1999 (the effective date of Public Act
15 91-478), "blighted area" shall have the meaning set forth in
16 this Section prior to that date.

17 On and after November 1, 1999, "blighted area" means any
18 improved or vacant area within the boundaries of a
19 redevelopment project area located within the territorial
20 limits of the municipality where:

21 (1) If improved, industrial, commercial, and
22 residential buildings or improvements are detrimental to
23 the public safety, health, or welfare because of a

1 combination of 5 or more of the following factors, each of
2 which is (i) present, with that presence documented, to a
3 meaningful extent so that a municipality may reasonably
4 find that the factor is clearly present within the intent
5 of the Act and (ii) reasonably distributed throughout the
6 improved part of the redevelopment project area:

7 (A) Dilapidation. An advanced state of disrepair
8 or neglect of necessary repairs to the primary
9 structural components of buildings or improvements in
10 such a combination that a documented building
11 condition analysis determines that major repair is
12 required or the defects are so serious and so
13 extensive that the buildings must be removed.

14 (B) Obsolescence. The condition or process of
15 falling into disuse. Structures have become ill-suited
16 for the original use.

17 (C) Deterioration. With respect to buildings,
18 defects including, but not limited to, major defects
19 in the secondary building components such as doors,
20 windows, porches, gutters and downspouts, and fascia.
21 With respect to surface improvements, that the
22 condition of roadways, alleys, curbs, gutters,
23 sidewalks, off-street parking, and surface storage
24 areas evidence deterioration, including, but not
25 limited to, surface cracking, crumbling, potholes,
26 depressions, loose paving material, and weeds

1 protruding through paved surfaces.

2 (D) Presence of structures below minimum code
3 standards. All structures that do not meet the
4 standards of zoning, subdivision, building, fire, and
5 other governmental codes applicable to property, but
6 not including housing and property maintenance codes.

7 (E) Illegal use of individual structures. The use
8 of structures in violation of applicable federal,
9 State, or local laws, exclusive of those applicable to
10 the presence of structures below minimum code
11 standards.

12 (F) Excessive vacancies. The presence of buildings
13 that are unoccupied or under-utilized and that
14 represent an adverse influence on the area because of
15 the frequency, extent, or duration of the vacancies.

16 (G) Lack of ventilation, light, or sanitary
17 facilities. The absence of adequate ventilation for
18 light or air circulation in spaces or rooms without
19 windows, or that require the removal of dust, odor,
20 gas, smoke, or other noxious airborne materials.
21 Inadequate natural light and ventilation means the
22 absence of skylights or windows for interior spaces or
23 rooms and improper window sizes and amounts by room
24 area to window area ratios. Inadequate sanitary
25 facilities refers to the absence or inadequacy of
26 garbage storage and enclosure, bathroom facilities,

1 hot water and kitchens, and structural inadequacies
2 preventing ingress and egress to and from all rooms
3 and units within a building.

4 (H) Inadequate utilities. Underground and overhead
5 utilities such as storm sewers and storm drainage,
6 sanitary sewers, water lines, and gas, telephone, and
7 electrical services that are shown to be inadequate.
8 Inadequate utilities are those that are: (i) of
9 insufficient capacity to serve the uses in the
10 redevelopment project area, (ii) deteriorated,
11 antiquated, obsolete, or in disrepair, or (iii)
12 lacking within the redevelopment project area.

13 (I) Excessive land coverage and overcrowding of
14 structures and community facilities. The
15 over-intensive use of property and the crowding of
16 buildings and accessory facilities onto a site.
17 Examples of problem conditions warranting the
18 designation of an area as one exhibiting excessive
19 land coverage are: (i) the presence of buildings
20 either improperly situated on parcels or located on
21 parcels of inadequate size and shape in relation to
22 present-day standards of development for health and
23 safety and (ii) the presence of multiple buildings on
24 a single parcel. For there to be a finding of excessive
25 land coverage, these parcels must exhibit one or more
26 of the following conditions: insufficient provision

1 for light and air within or around buildings,
2 increased threat of spread of fire due to the close
3 proximity of buildings, lack of adequate or proper
4 access to a public right-of-way, lack of reasonably
5 required off-street parking, or inadequate provision
6 for loading and service.

7 (J) Deleterious land use or layout. The existence
8 of incompatible land-use relationships, buildings
9 occupied by inappropriate mixed-uses, or uses
10 considered to be noxious, offensive, or unsuitable for
11 the surrounding area.

12 (K) Environmental clean-up. The proposed
13 redevelopment project area has incurred Illinois
14 Environmental Protection Agency or United States
15 Environmental Protection Agency remediation costs for,
16 or a study conducted by an independent consultant
17 recognized as having expertise in environmental
18 remediation has determined a need for, the clean-up of
19 hazardous waste, hazardous substances, or underground
20 storage tanks required by State or federal law,
21 provided that the remediation costs constitute a
22 material impediment to the development or
23 redevelopment of the redevelopment project area.

24 (L) Lack of community planning. The proposed
25 redevelopment project area was developed prior to or
26 without the benefit or guidance of a community plan.

1 This means that the development occurred prior to the
2 adoption by the municipality of a comprehensive or
3 other community plan or that the plan was not followed
4 at the time of the area's development. This factor
5 must be documented by evidence of adverse or
6 incompatible land-use relationships, inadequate street
7 layout, improper subdivision, parcels of inadequate
8 shape and size to meet contemporary development
9 standards, or other evidence demonstrating an absence
10 of effective community planning.

11 (M) The total equalized assessed value of the
12 proposed redevelopment project area has declined for 3
13 of the last 5 calendar years prior to the year in which
14 the redevelopment project area is designated or is
15 increasing at an annual rate that is less than the
16 balance of the municipality for 3 of the last 5
17 calendar years for which information is available or
18 is increasing at an annual rate that is less than the
19 Consumer Price Index for All Urban Consumers published
20 by the United States Department of Labor or successor
21 agency for 3 of the last 5 calendar years prior to the
22 year in which the redevelopment project area is
23 designated.

24 (2) If vacant, the sound growth of the redevelopment
25 project area is impaired by a combination of 2 or more of
26 the following factors, each of which is (i) present, with

1 that presence documented, to a meaningful extent so that a
2 municipality may reasonably find that the factor is
3 clearly present within the intent of the Act and (ii)
4 reasonably distributed throughout the vacant part of the
5 redevelopment project area to which it pertains:

6 (A) Obsolete platting of vacant land that results
7 in parcels of limited or narrow size or configurations
8 of parcels of irregular size or shape that would be
9 difficult to develop on a planned basis and in a manner
10 compatible with contemporary standards and
11 requirements, or platting that failed to create
12 rights-of-ways for streets or alleys or that created
13 inadequate right-of-way widths for streets, alleys, or
14 other public rights-of-way or that omitted easements
15 for public utilities.

16 (B) Diversity of ownership of parcels of vacant
17 land sufficient in number to retard or impede the
18 ability to assemble the land for development.

19 (C) Tax and special assessment delinquencies exist
20 or the property has been the subject of tax sales under
21 the Property Tax Code within the last 5 years.

22 (D) Deterioration of structures or site
23 improvements in neighboring areas adjacent to the
24 vacant land.

25 (E) The area has incurred Illinois Environmental
26 Protection Agency or United States Environmental

1 Protection Agency remediation costs for, or a study
2 conducted by an independent consultant recognized as
3 having expertise in environmental remediation has
4 determined a need for, the clean-up of hazardous
5 waste, hazardous substances, or underground storage
6 tanks required by State or federal law, provided that
7 the remediation costs constitute a material impediment
8 to the development or redevelopment of the
9 redevelopment project area.

10 (F) The total equalized assessed value of the
11 proposed redevelopment project area has declined for 3
12 of the last 5 calendar years prior to the year in which
13 the redevelopment project area is designated or is
14 increasing at an annual rate that is less than the
15 balance of the municipality for 3 of the last 5
16 calendar years for which information is available or
17 is increasing at an annual rate that is less than the
18 Consumer Price Index for All Urban Consumers published
19 by the United States Department of Labor or successor
20 agency for 3 of the last 5 calendar years prior to the
21 year in which the redevelopment project area is
22 designated.

23 (3) If vacant, the sound growth of the redevelopment
24 project area is impaired by one of the following factors
25 that (i) is present, with that presence documented, to a
26 meaningful extent so that a municipality may reasonably

1 find that the factor is clearly present within the intent
2 of the Act and (ii) is reasonably distributed throughout
3 the vacant part of the redevelopment project area to which
4 it pertains:

5 (A) The area consists of one or more unused
6 quarries, mines, or strip mine ponds.

7 (B) The area consists of unused rail yards, rail
8 tracks, or railroad rights-of-way.

9 (C) The area, prior to its designation, is subject
10 to (i) chronic flooding that adversely impacts on real
11 property in the area as certified by a registered
12 professional engineer or appropriate regulatory agency
13 or (ii) surface water that discharges from all or a
14 part of the area and contributes to flooding within
15 the same watershed, but only if the redevelopment
16 project provides for facilities or improvements to
17 contribute to the alleviation of all or part of the
18 flooding.

19 (D) The area consists of an unused or illegal
20 disposal site containing earth, stone, building
21 debris, or similar materials that were removed from
22 construction, demolition, excavation, or dredge sites.

23 (E) Prior to November 1, 1999, the area is not less
24 than 50 nor more than 100 acres and 75% of which is
25 vacant (notwithstanding that the area has been used
26 for commercial agricultural purposes within 5 years

1 prior to the designation of the redevelopment project
2 area), and the area meets at least one of the factors
3 itemized in paragraph (1) of this subsection, the area
4 has been designated as a town or village center by
5 ordinance or comprehensive plan adopted prior to
6 January 1, 1982, and the area has not been developed
7 for that designated purpose.

8 (F) The area qualified as a blighted improved area
9 immediately prior to becoming vacant, unless there has
10 been substantial private investment in the immediately
11 surrounding area.

12 (b) For any redevelopment project area that has been
13 designated pursuant to this Section by an ordinance adopted
14 prior to November 1, 1999 (the effective date of Public Act
15 91-478), "conservation area" shall have the meaning set forth
16 in this Section prior to that date.

17 On and after November 1, 1999, "conservation area" means
18 any improved area within the boundaries of a redevelopment
19 project area located within the territorial limits of the
20 municipality in which 50% or more of the structures in the area
21 have an age of 35 years or more. Such an area is not yet a
22 blighted area but because of a combination of 3 or more of the
23 following factors is detrimental to the public safety, health,
24 morals or welfare and such an area may become a blighted area:

25 (1) Dilapidation. An advanced state of disrepair or
26 neglect of necessary repairs to the primary structural

1 components of buildings or improvements in such a
2 combination that a documented building condition analysis
3 determines that major repair is required or the defects
4 are so serious and so extensive that the buildings must be
5 removed.

6 (2) Obsolescence. The condition or process of falling
7 into disuse. Structures have become ill-suited for the
8 original use.

9 (3) Deterioration. With respect to buildings, defects
10 including, but not limited to, major defects in the
11 secondary building components such as doors, windows,
12 porches, gutters and downspouts, and fascia. With respect
13 to surface improvements, that the condition of roadways,
14 alleys, curbs, gutters, sidewalks, off-street parking, and
15 surface storage areas evidence deterioration, including,
16 but not limited to, surface cracking, crumbling, potholes,
17 depressions, loose paving material, and weeds protruding
18 through paved surfaces.

19 (4) Presence of structures below minimum code
20 standards. All structures that do not meet the standards
21 of zoning, subdivision, building, fire, and other
22 governmental codes applicable to property, but not
23 including housing and property maintenance codes.

24 (5) Illegal use of individual structures. The use of
25 structures in violation of applicable federal, State, or
26 local laws, exclusive of those applicable to the presence

1 of structures below minimum code standards.

2 (6) Excessive vacancies. The presence of buildings
3 that are unoccupied or under-utilized and that represent
4 an adverse influence on the area because of the frequency,
5 extent, or duration of the vacancies.

6 (7) Lack of ventilation, light, or sanitary
7 facilities. The absence of adequate ventilation for light
8 or air circulation in spaces or rooms without windows, or
9 that require the removal of dust, odor, gas, smoke, or
10 other noxious airborne materials. Inadequate natural light
11 and ventilation means the absence or inadequacy of
12 skylights or windows for interior spaces or rooms and
13 improper window sizes and amounts by room area to window
14 area ratios. Inadequate sanitary facilities refers to the
15 absence or inadequacy of garbage storage and enclosure,
16 bathroom facilities, hot water and kitchens, and
17 structural inadequacies preventing ingress and egress to
18 and from all rooms and units within a building.

19 (8) Inadequate utilities. Underground and overhead
20 utilities such as storm sewers and storm drainage,
21 sanitary sewers, water lines, and gas, telephone, and
22 electrical services that are shown to be inadequate.
23 Inadequate utilities are those that are: (i) of
24 insufficient capacity to serve the uses in the
25 redevelopment project area, (ii) deteriorated, antiquated,
26 obsolete, or in disrepair, or (iii) lacking within the

1 redevelopment project area.

2 (9) Excessive land coverage and overcrowding of
3 structures and community facilities. The over-intensive
4 use of property and the crowding of buildings and
5 accessory facilities onto a site. Examples of problem
6 conditions warranting the designation of an area as one
7 exhibiting excessive land coverage are: the presence of
8 buildings either improperly situated on parcels or located
9 on parcels of inadequate size and shape in relation to
10 present-day standards of development for health and safety
11 and the presence of multiple buildings on a single parcel.
12 For there to be a finding of excessive land coverage,
13 these parcels must exhibit one or more of the following
14 conditions: insufficient provision for light and air
15 within or around buildings, increased threat of spread of
16 fire due to the close proximity of buildings, lack of
17 adequate or proper access to a public right-of-way, lack
18 of reasonably required off-street parking, or inadequate
19 provision for loading and service.

20 (10) Deleterious land use or layout. The existence of
21 incompatible land-use relationships, buildings occupied by
22 inappropriate mixed-uses, or uses considered to be
23 noxious, offensive, or unsuitable for the surrounding
24 area.

25 (11) Lack of community planning. The proposed
26 redevelopment project area was developed prior to or

1 without the benefit or guidance of a community plan. This
2 means that the development occurred prior to the adoption
3 by the municipality of a comprehensive or other community
4 plan or that the plan was not followed at the time of the
5 area's development. This factor must be documented by
6 evidence of adverse or incompatible land-use
7 relationships, inadequate street layout, improper
8 subdivision, parcels of inadequate shape and size to meet
9 contemporary development standards, or other evidence
10 demonstrating an absence of effective community planning.

11 (12) The area has incurred Illinois Environmental
12 Protection Agency or United States Environmental
13 Protection Agency remediation costs for, or a study
14 conducted by an independent consultant recognized as
15 having expertise in environmental remediation has
16 determined a need for, the clean-up of hazardous waste,
17 hazardous substances, or underground storage tanks
18 required by State or federal law, provided that the
19 remediation costs constitute a material impediment to the
20 development or redevelopment of the redevelopment project
21 area.

22 (13) The total equalized assessed value of the
23 proposed redevelopment project area has declined for 3 of
24 the last 5 calendar years for which information is
25 available or is increasing at an annual rate that is less
26 than the balance of the municipality for 3 of the last 5

1 calendar years for which information is available or is
2 increasing at an annual rate that is less than the
3 Consumer Price Index for All Urban Consumers published by
4 the United States Department of Labor or successor agency
5 for 3 of the last 5 calendar years for which information is
6 available.

7 (c) "Industrial park" means an area in a blighted or
8 conservation area suitable for use by any manufacturing,
9 industrial, research or transportation enterprise, of
10 facilities to include but not be limited to factories, mills,
11 processing plants, assembly plants, packing plants,
12 fabricating plants, industrial distribution centers,
13 warehouses, repair overhaul or service facilities, freight
14 terminals, research facilities, test facilities or railroad
15 facilities.

16 (d) "Industrial park conservation area" means an area
17 within the boundaries of a redevelopment project area located
18 within the territorial limits of a municipality that is a
19 labor surplus municipality or within 1 1/2 miles of the
20 territorial limits of a municipality that is a labor surplus
21 municipality if the area is annexed to the municipality; which
22 area is zoned as industrial no later than at the time the
23 municipality by ordinance designates the redevelopment project
24 area, and which area includes both vacant land suitable for
25 use as an industrial park and a blighted area or conservation
26 area contiguous to such vacant land.

1 (e) "Labor surplus municipality" means a municipality in
2 which, at any time during the 6 months before the municipality
3 by ordinance designates an industrial park conservation area,
4 the unemployment rate was over 6% and was also 100% or more of
5 the national average unemployment rate for that same time as
6 published in the United States Department of Labor Bureau of
7 Labor Statistics publication entitled "The Employment
8 Situation" or its successor publication. For the purpose of
9 this subsection, if unemployment rate statistics for the
10 municipality are not available, the unemployment rate in the
11 municipality shall be deemed to be the same as the
12 unemployment rate in the principal county in which the
13 municipality is located.

14 (f) "Municipality" shall mean a city, village,
15 incorporated town, or a township that is located in the
16 unincorporated portion of a county with 3 million or more
17 inhabitants, if the county adopted an ordinance that approved
18 the township's redevelopment plan.

19 (g) "Initial Sales Tax Amounts" means the amount of taxes
20 paid under the Retailers' Occupation Tax Act, Use Tax Act,
21 Service Use Tax Act, the Service Occupation Tax Act, the
22 Municipal Retailers' Occupation Tax Act, and the Municipal
23 Service Occupation Tax Act by retailers and servicemen on
24 transactions at places located in a State Sales Tax Boundary
25 during the calendar year 1985.

26 (g-1) "Revised Initial Sales Tax Amounts" means the amount

1 of taxes paid under the Retailers' Occupation Tax Act, Use Tax
2 Act, Service Use Tax Act, the Service Occupation Tax Act, the
3 Municipal Retailers' Occupation Tax Act, and the Municipal
4 Service Occupation Tax Act by retailers and servicemen on
5 transactions at places located within the State Sales Tax
6 Boundary revised pursuant to Section 11-74.4-8a(9) of this
7 Act.

8 (h) "Municipal Sales Tax Increment" means an amount equal
9 to the increase in the aggregate amount of taxes paid to a
10 municipality from the Local Government Tax Fund arising from
11 sales by retailers and servicemen within the redevelopment
12 project area or State Sales Tax Boundary, as the case may be,
13 for as long as the redevelopment project area or State Sales
14 Tax Boundary, as the case may be, exist over and above the
15 aggregate amount of taxes as certified by the Illinois
16 Department of Revenue and paid under the Municipal Retailers'
17 Occupation Tax Act and the Municipal Service Occupation Tax
18 Act by retailers and servicemen, on transactions at places of
19 business located in the redevelopment project area or State
20 Sales Tax Boundary, as the case may be, during the base year
21 which shall be the calendar year immediately prior to the year
22 in which the municipality adopted tax increment allocation
23 financing. For purposes of computing the aggregate amount of
24 such taxes for base years occurring prior to 1985, the
25 Department of Revenue shall determine the Initial Sales Tax
26 Amounts for such taxes and deduct therefrom an amount equal to

1 4% of the aggregate amount of taxes per year for each year the
2 base year is prior to 1985, but not to exceed a total deduction
3 of 12%. The amount so determined shall be known as the
4 "Adjusted Initial Sales Tax Amounts". For purposes of
5 determining the Municipal Sales Tax Increment, the Department
6 of Revenue shall for each period subtract from the amount paid
7 to the municipality from the Local Government Tax Fund arising
8 from sales by retailers and servicemen on transactions located
9 in the redevelopment project area or the State Sales Tax
10 Boundary, as the case may be, the certified Initial Sales Tax
11 Amounts, the Adjusted Initial Sales Tax Amounts or the Revised
12 Initial Sales Tax Amounts for the Municipal Retailers'
13 Occupation Tax Act and the Municipal Service Occupation Tax
14 Act. For the State Fiscal Year 1989, this calculation shall be
15 made by utilizing the calendar year 1987 to determine the tax
16 amounts received. For the State Fiscal Year 1990, this
17 calculation shall be made by utilizing the period from January
18 1, 1988, until September 30, 1988, to determine the tax
19 amounts received from retailers and servicemen pursuant to the
20 Municipal Retailers' Occupation Tax and the Municipal Service
21 Occupation Tax Act, which shall have deducted therefrom
22 nine-twelfths of the certified Initial Sales Tax Amounts, the
23 Adjusted Initial Sales Tax Amounts or the Revised Initial
24 Sales Tax Amounts as appropriate. For the State Fiscal Year
25 1991, this calculation shall be made by utilizing the period
26 from October 1, 1988, to June 30, 1989, to determine the tax

1 amounts received from retailers and servicemen pursuant to the
2 Municipal Retailers' Occupation Tax and the Municipal Service
3 Occupation Tax Act which shall have deducted therefrom
4 nine-twelfths of the certified Initial Sales Tax Amounts,
5 Adjusted Initial Sales Tax Amounts or the Revised Initial
6 Sales Tax Amounts as appropriate. For every State Fiscal Year
7 thereafter, the applicable period shall be the 12 months
8 beginning July 1 and ending June 30 to determine the tax
9 amounts received which shall have deducted therefrom the
10 certified Initial Sales Tax Amounts, the Adjusted Initial
11 Sales Tax Amounts or the Revised Initial Sales Tax Amounts, as
12 the case may be.

13 (i) "Net State Sales Tax Increment" means the sum of the
14 following: (a) 80% of the first \$100,000 of State Sales Tax
15 Increment annually generated within a State Sales Tax
16 Boundary; (b) 60% of the amount in excess of \$100,000 but not
17 exceeding \$500,000 of State Sales Tax Increment annually
18 generated within a State Sales Tax Boundary; and (c) 40% of all
19 amounts in excess of \$500,000 of State Sales Tax Increment
20 annually generated within a State Sales Tax Boundary. If,
21 however, a municipality established a tax increment financing
22 district in a county with a population in excess of 3,000,000
23 before January 1, 1986, and the municipality entered into a
24 contract or issued bonds after January 1, 1986, but before
25 December 31, 1986, to finance redevelopment project costs
26 within a State Sales Tax Boundary, then the Net State Sales Tax

1 Increment means, for the fiscal years beginning July 1, 1990,
2 and July 1, 1991, 100% of the State Sales Tax Increment
3 annually generated within a State Sales Tax Boundary; and
4 notwithstanding any other provision of this Act, for those
5 fiscal years the Department of Revenue shall distribute to
6 those municipalities 100% of their Net State Sales Tax
7 Increment before any distribution to any other municipality
8 and regardless of whether or not those other municipalities
9 will receive 100% of their Net State Sales Tax Increment. For
10 Fiscal Year 1999, and every year thereafter until the year
11 2007, for any municipality that has not entered into a
12 contract or has not issued bonds prior to June 1, 1988 to
13 finance redevelopment project costs within a State Sales Tax
14 Boundary, the Net State Sales Tax Increment shall be
15 calculated as follows: By multiplying the Net State Sales Tax
16 Increment by 90% in the State Fiscal Year 1999; 80% in the
17 State Fiscal Year 2000; 70% in the State Fiscal Year 2001; 60%
18 in the State Fiscal Year 2002; 50% in the State Fiscal Year
19 2003; 40% in the State Fiscal Year 2004; 30% in the State
20 Fiscal Year 2005; 20% in the State Fiscal Year 2006; and 10% in
21 the State Fiscal Year 2007. No payment shall be made for State
22 Fiscal Year 2008 and thereafter.

23 Municipalities that issued bonds in connection with a
24 redevelopment project in a redevelopment project area within
25 the State Sales Tax Boundary prior to July 29, 1991, or that
26 entered into contracts in connection with a redevelopment

1 project in a redevelopment project area before June 1, 1988,
2 shall continue to receive their proportional share of the
3 Illinois Tax Increment Fund distribution until the date on
4 which the redevelopment project is completed or terminated.
5 If, however, a municipality that issued bonds in connection
6 with a redevelopment project in a redevelopment project area
7 within the State Sales Tax Boundary prior to July 29, 1991
8 retires the bonds prior to June 30, 2007 or a municipality that
9 entered into contracts in connection with a redevelopment
10 project in a redevelopment project area before June 1, 1988
11 completes the contracts prior to June 30, 2007, then so long as
12 the redevelopment project is not completed or is not
13 terminated, the Net State Sales Tax Increment shall be
14 calculated, beginning on the date on which the bonds are
15 retired or the contracts are completed, as follows: By
16 multiplying the Net State Sales Tax Increment by 60% in the
17 State Fiscal Year 2002; 50% in the State Fiscal Year 2003; 40%
18 in the State Fiscal Year 2004; 30% in the State Fiscal Year
19 2005; 20% in the State Fiscal Year 2006; and 10% in the State
20 Fiscal Year 2007. No payment shall be made for State Fiscal
21 Year 2008 and thereafter. Refunding of any bonds issued prior
22 to July 29, 1991, shall not alter the Net State Sales Tax
23 Increment.

24 (j) "State Utility Tax Increment Amount" means an amount
25 equal to the aggregate increase in State electric and gas tax
26 charges imposed on owners and tenants, other than residential

1 customers, of properties located within the redevelopment
2 project area under Section 9-222 of the Public Utilities Act,
3 over and above the aggregate of such charges as certified by
4 the Department of Revenue and paid by owners and tenants,
5 other than residential customers, of properties within the
6 redevelopment project area during the base year, which shall
7 be the calendar year immediately prior to the year of the
8 adoption of the ordinance authorizing tax increment allocation
9 financing.

10 (k) "Net State Utility Tax Increment" means the sum of the
11 following: (a) 80% of the first \$100,000 of State Utility Tax
12 Increment annually generated by a redevelopment project area;
13 (b) 60% of the amount in excess of \$100,000 but not exceeding
14 \$500,000 of the State Utility Tax Increment annually generated
15 by a redevelopment project area; and (c) 40% of all amounts in
16 excess of \$500,000 of State Utility Tax Increment annually
17 generated by a redevelopment project area. For the State
18 Fiscal Year 1999, and every year thereafter until the year
19 2007, for any municipality that has not entered into a
20 contract or has not issued bonds prior to June 1, 1988 to
21 finance redevelopment project costs within a redevelopment
22 project area, the Net State Utility Tax Increment shall be
23 calculated as follows: By multiplying the Net State Utility
24 Tax Increment by 90% in the State Fiscal Year 1999; 80% in the
25 State Fiscal Year 2000; 70% in the State Fiscal Year 2001; 60%
26 in the State Fiscal Year 2002; 50% in the State Fiscal Year

1 2003; 40% in the State Fiscal Year 2004; 30% in the State
2 Fiscal Year 2005; 20% in the State Fiscal Year 2006; and 10% in
3 the State Fiscal Year 2007. No payment shall be made for the
4 State Fiscal Year 2008 and thereafter.

5 Municipalities that issue bonds in connection with the
6 redevelopment project during the period from June 1, 1988
7 until 3 years after the effective date of this Amendatory Act
8 of 1988 shall receive the Net State Utility Tax Increment,
9 subject to appropriation, for 15 State Fiscal Years after the
10 issuance of such bonds. For the 16th through the 20th State
11 Fiscal Years after issuance of the bonds, the Net State
12 Utility Tax Increment shall be calculated as follows: By
13 multiplying the Net State Utility Tax Increment by 90% in year
14 16; 80% in year 17; 70% in year 18; 60% in year 19; and 50% in
15 year 20. Refunding of any bonds issued prior to June 1, 1988,
16 shall not alter the revised Net State Utility Tax Increment
17 payments set forth above.

18 (l) "Obligations" mean bonds, loans, debentures, notes,
19 special certificates or other evidence of indebtedness issued
20 by the municipality to carry out a redevelopment project or to
21 refund outstanding obligations.

22 (m) "Payment in lieu of taxes" means those estimated tax
23 revenues from real property in a redevelopment project area
24 derived from real property that has been acquired by a
25 municipality which according to the redevelopment project or
26 plan is to be used for a private use which taxing districts

1 would have received had a municipality not acquired the real
2 property and adopted tax increment allocation financing and
3 which would result from levies made after the time of the
4 adoption of tax increment allocation financing to the time the
5 current equalized value of real property in the redevelopment
6 project area exceeds the total initial equalized value of real
7 property in said area.

8 (n) "Redevelopment plan" means the comprehensive program
9 of the municipality for development or redevelopment intended
10 by the payment of redevelopment project costs to reduce or
11 eliminate those conditions the existence of which qualified
12 the redevelopment project area as a "blighted area" or
13 "conservation area" or combination thereof or "industrial park
14 conservation area," and thereby to enhance the tax bases of
15 the taxing districts which extend into the redevelopment
16 project area, provided that, with respect to redevelopment
17 project areas described in subsections (p-1) and (p-2),
18 "redevelopment plan" means the comprehensive program of the
19 affected municipality for the development of qualifying
20 transit facilities. On and after November 1, 1999 (the
21 effective date of Public Act 91-478), no redevelopment plan
22 may be approved or amended that includes the development of
23 vacant land (i) with a golf course and related clubhouse and
24 other facilities or (ii) designated by federal, State, county,
25 or municipal government as public land for outdoor
26 recreational activities or for nature preserves and used for

1 that purpose within 5 years prior to the adoption of the
2 redevelopment plan. For the purpose of this subsection,
3 "recreational activities" is limited to mean camping and
4 hunting. Each redevelopment plan shall set forth in writing
5 the program to be undertaken to accomplish the objectives and
6 shall include but not be limited to:

7 (A) an itemized list of estimated redevelopment
8 project costs;

9 (B) evidence indicating that the redevelopment project
10 area on the whole has not been subject to growth and
11 development through investment by private enterprise,
12 provided that such evidence shall not be required for any
13 redevelopment project area located within a transit
14 facility improvement area established pursuant to Section
15 11-74.4-3.3;

16 (C) an assessment of any financial impact of the
17 redevelopment project area on or any increased demand for
18 services from any taxing district affected by the plan and
19 any program to address such financial impact or increased
20 demand;

21 (D) the sources of funds to pay costs;

22 (E) the nature and term of the obligations to be
23 issued;

24 (F) the most recent equalized assessed valuation of
25 the redevelopment project area;

26 (G) an estimate as to the equalized assessed valuation

1 after redevelopment and the general land uses to apply in
2 the redevelopment project area;

3 (H) a commitment to fair employment practices and an
4 affirmative action plan;

5 (I) if it concerns an industrial park conservation
6 area, the plan shall also include a general description of
7 any proposed developer, user and tenant of any property, a
8 description of the type, structure and general character
9 of the facilities to be developed, a description of the
10 type, class and number of new employees to be employed in
11 the operation of the facilities to be developed; and

12 (J) if property is to be annexed to the municipality,
13 the plan shall include the terms of the annexation
14 agreement.

15 The provisions of items (B) and (C) of this subsection (n)
16 shall not apply to a municipality that before March 14, 1994
17 (the effective date of Public Act 88-537) had fixed, either by
18 its corporate authorities or by a commission designated under
19 subsection (k) of Section 11-74.4-4, a time and place for a
20 public hearing as required by subsection (a) of Section
21 11-74.4-5. No redevelopment plan shall be adopted unless a
22 municipality complies with all of the following requirements:

23 (1) The municipality finds that the redevelopment
24 project area on the whole has not been subject to growth
25 and development through investment by private enterprise
26 and would not reasonably be anticipated to be developed

1 without the adoption of the redevelopment plan, provided,
2 however, that such a finding shall not be required with
3 respect to any redevelopment project area located within a
4 transit facility improvement area established pursuant to
5 Section 11-74.4-3.3.

6 (2) The municipality finds that the redevelopment plan
7 and project conform to the comprehensive plan for the
8 development of the municipality as a whole, or, for
9 municipalities with a population of 100,000 or more,
10 regardless of when the redevelopment plan and project was
11 adopted, the redevelopment plan and project either: (i)
12 conforms to the strategic economic development or
13 redevelopment plan issued by the designated planning
14 authority of the municipality, or (ii) includes land uses
15 that have been approved by the planning commission of the
16 municipality.

17 (2.5) The redevelopment plan establishes a process for
18 allocating funds from the special tax allocation fund for
19 redevelopment project costs that shall include the members
20 of the joint review board.

21 (3) The redevelopment plan establishes the estimated
22 dates of completion of the redevelopment project and
23 retirement of obligations issued to finance redevelopment
24 project costs. Those dates may not be later than the dates
25 set forth under Section 11-74.4-3.5.

26 A municipality may by municipal ordinance amend an

1 existing redevelopment plan to conform to this paragraph
2 (3) as amended by Public Act 91-478, which municipal
3 ordinance may be adopted without further hearing or notice
4 and without complying with the procedures provided in this
5 Act pertaining to an amendment to or the initial approval
6 of a redevelopment plan and project and designation of a
7 redevelopment project area.

8 (3.5) The municipality finds, in the case of an
9 industrial park conservation area, also that the
10 municipality is a labor surplus municipality and that the
11 implementation of the redevelopment plan will reduce
12 unemployment, create new jobs and by the provision of new
13 facilities enhance the tax base of the taxing districts
14 that extend into the redevelopment project area.

15 (4) If any incremental revenues are being utilized
16 under paragraph (1) or (2) of Section 11-74.4-8a ~~8(a)(1)~~
17 ~~or 8(a)(2)~~ of this Act in redevelopment project areas
18 approved by ordinance after January 1, 1986, the
19 municipality finds: (a) that the redevelopment project
20 area would not reasonably be developed without the use of
21 such incremental revenues, and (b) that such incremental
22 revenues will be exclusively utilized for the development
23 of the redevelopment project area.

24 (5) If: (a) the redevelopment plan will not result in
25 displacement of residents from 10 or more inhabited
26 residential units, and the municipality certifies in the

1 plan that such displacement will not result from the plan;
2 or (b) the redevelopment plan is for a redevelopment
3 project area or a qualifying transit facility located
4 within a transit facility improvement area established
5 pursuant to Section 11-74.4-3.3, and the applicable
6 project is subject to the process for evaluation of
7 environmental effects under the National Environmental
8 Policy Act of 1969, 42 U.S.C. 4321 et seq., then a housing
9 impact study need not be performed. If, however, the
10 redevelopment plan would result in the displacement of
11 residents from 10 or more inhabited residential units, or
12 if the redevelopment project area contains 75 or more
13 inhabited residential units and no certification is made,
14 then the municipality shall prepare, as part of the
15 separate feasibility report required by subsection (a) of
16 Section 11-74.4-5, a housing impact study.

17 Part I of the housing impact study shall include (i)
18 data as to whether the residential units are single family
19 or multi-family units, (ii) the number and type of rooms
20 within the units, if that information is available, (iii)
21 whether the units are inhabited or uninhabited, as
22 determined not less than 45 days before the date that the
23 ordinance or resolution required by subsection (a) of
24 Section 11-74.4-5 is passed, and (iv) data as to the
25 racial and ethnic composition of the residents in the
26 inhabited residential units. The data requirement as to

1 the racial and ethnic composition of the residents in the
2 inhabited residential units shall be deemed to be fully
3 satisfied by data from the most recent federal census.

4 Part II of the housing impact study shall identify the
5 inhabited residential units in the proposed redevelopment
6 project area that are to be or may be removed. If inhabited
7 residential units are to be removed, then the housing
8 impact study shall identify (i) the number and location of
9 those units that will or may be removed, (ii) the
10 municipality's plans for relocation assistance for those
11 residents in the proposed redevelopment project area whose
12 residences are to be removed, (iii) the availability of
13 replacement housing for those residents whose residences
14 are to be removed, and shall identify the type, location,
15 and cost of the housing, and (iv) the type and extent of
16 relocation assistance to be provided.

17 (6) On and after November 1, 1999, the housing impact
18 study required by paragraph (5) shall be incorporated in
19 the redevelopment plan for the redevelopment project area.

20 (7) On and after November 1, 1999, no redevelopment
21 plan shall be adopted, nor an existing plan amended, nor
22 shall residential housing that is occupied by households
23 of low-income and very low-income persons in currently
24 existing redevelopment project areas be removed after
25 November 1, 1999 unless the redevelopment plan provides,
26 with respect to inhabited housing units that are to be

1 removed for households of low-income and very low-income
2 persons, affordable housing and relocation assistance not
3 less than that which would be provided under the federal
4 Uniform Relocation Assistance and Real Property
5 Acquisition Policies Act of 1970 and the regulations under
6 that Act, including the eligibility criteria. Affordable
7 housing may be either existing or newly constructed
8 housing. For purposes of this paragraph (7), "low-income
9 households", "very low-income households", and "affordable
10 housing" have the meanings set forth in the Illinois
11 Affordable Housing Act. The municipality shall make a good
12 faith effort to ensure that this affordable housing is
13 located in or near the redevelopment project area within
14 the municipality.

15 (8) On and after November 1, 1999, if, after the
16 adoption of the redevelopment plan for the redevelopment
17 project area, any municipality desires to amend its
18 redevelopment plan to remove more inhabited residential
19 units than specified in its original redevelopment plan,
20 that change shall be made in accordance with the
21 procedures in subsection (c) of Section 11-74.4-5.

22 (9) For redevelopment project areas designated prior
23 to November 1, 1999, the redevelopment plan may be amended
24 without further joint review board meeting or hearing,
25 provided that the municipality shall give notice of any
26 such changes by mail to each affected taxing district and

1 registrant on the interested party registry, to authorize
2 the municipality to expend tax increment revenues for
3 redevelopment project costs defined by paragraphs (5) and
4 (7.5), subparagraphs (E) and (F) of paragraph (11), and
5 paragraph (11.5) of subsection (q) of Section 11-74.4-3,
6 so long as the changes do not increase the total estimated
7 redevelopment project costs set out in the redevelopment
8 plan by more than 5% after adjustment for inflation from
9 the date the plan was adopted.

10 (o) "Redevelopment project" means any public and private
11 development project in furtherance of the objectives of a
12 redevelopment plan. On and after November 1, 1999 (the
13 effective date of Public Act 91-478), no redevelopment plan
14 may be approved or amended that includes the development of
15 vacant land (i) with a golf course and related clubhouse and
16 other facilities or (ii) designated by federal, State, county,
17 or municipal government as public land for outdoor
18 recreational activities or for nature preserves and used for
19 that purpose within 5 years prior to the adoption of the
20 redevelopment plan. For the purpose of this subsection,
21 "recreational activities" is limited to mean camping and
22 hunting.

23 (p) "Redevelopment project area" means an area designated
24 by the municipality, which is not less in the aggregate than 1
25 1/2 acres and in respect to which the municipality has made a
26 finding that there exist conditions which cause the area to be

1 classified as an industrial park conservation area or a
2 blighted area or a conservation area, or a combination of both
3 blighted areas and conservation areas.

4 (p-1) Notwithstanding any provision of this Act to the
5 contrary, on and after August 25, 2009 (the effective date of
6 Public Act 96-680), a redevelopment project area may include
7 areas within a one-half mile radius of an existing or proposed
8 Regional Transportation Authority Suburban Transit Access
9 Route (STAR Line) station without a finding that the area is
10 classified as an industrial park conservation area, a blighted
11 area, a conservation area, or a combination thereof, but only
12 if the municipality receives unanimous consent from the joint
13 review board created to review the proposed redevelopment
14 project area.

15 (p-2) Notwithstanding any provision of this Act to the
16 contrary, on and after the effective date of this amendatory
17 Act of the 99th General Assembly, a redevelopment project area
18 may include areas within a transit facility improvement area
19 that has been established pursuant to Section 11-74.4-3.3
20 without a finding that the area is classified as an industrial
21 park conservation area, a blighted area, a conservation area,
22 or any combination thereof.

23 (q) "Redevelopment project costs", except for
24 redevelopment project areas created pursuant to subsection
25 (p-1) or (p-2), means and includes the sum total of all
26 reasonable or necessary costs incurred or estimated to be

1 incurred, and any such costs incidental to a redevelopment
2 plan and a redevelopment project. Such costs include, without
3 limitation, the following:

4 (1) Costs of studies, surveys, development of plans,
5 and specifications, implementation and administration of
6 the redevelopment plan including but not limited to staff
7 and professional service costs for architectural,
8 engineering, legal, financial, planning or other services,
9 provided however that no charges for professional services
10 may be based on a percentage of the tax increment
11 collected; except that on and after November 1, 1999 (the
12 effective date of Public Act 91-478), no contracts for
13 professional services, excluding architectural and
14 engineering services, may be entered into if the terms of
15 the contract extend beyond a period of 3 years. In
16 addition, "redevelopment project costs" shall not include
17 lobbying expenses. After consultation with the
18 municipality, each tax increment consultant or advisor to
19 a municipality that plans to designate or has designated a
20 redevelopment project area shall inform the municipality
21 in writing of any contracts that the consultant or advisor
22 has entered into with entities or individuals that have
23 received, or are receiving, payments financed by tax
24 increment revenues produced by the redevelopment project
25 area with respect to which the consultant or advisor has
26 performed, or will be performing, service for the

1 municipality. This requirement shall be satisfied by the
2 consultant or advisor before the commencement of services
3 for the municipality and thereafter whenever any other
4 contracts with those individuals or entities are executed
5 by the consultant or advisor;

6 (1.5) After July 1, 1999, annual administrative costs
7 shall not include general overhead or administrative costs
8 of the municipality that would still have been incurred by
9 the municipality if the municipality had not designated a
10 redevelopment project area or approved a redevelopment
11 plan;

12 (1.6) The cost of marketing sites within the
13 redevelopment project area to prospective businesses,
14 developers, and investors;

15 (2) Property assembly costs, including but not limited
16 to acquisition of land and other property, real or
17 personal, or rights or interests therein, demolition of
18 buildings, site preparation, site improvements that serve
19 as an engineered barrier addressing ground level or below
20 ground environmental contamination, including, but not
21 limited to parking lots and other concrete or asphalt
22 barriers, and the clearing and grading of land;

23 (3) Costs of rehabilitation, reconstruction or repair
24 or remodeling of existing public or private buildings,
25 fixtures, and leasehold improvements; and the cost of
26 replacing an existing public building if pursuant to the

1 implementation of a redevelopment project the existing
2 public building is to be demolished to use the site for
3 private investment or devoted to a different use requiring
4 private investment; including any direct or indirect costs
5 relating to Green Globes or LEED certified construction
6 elements or construction elements with an equivalent
7 certification;

8 (4) Costs of the construction of public works or
9 improvements, including any direct or indirect costs
10 relating to Green Globes or LEED certified construction
11 elements or construction elements with an equivalent
12 certification, except that on and after November 1, 1999,
13 redevelopment project costs shall not include the cost of
14 constructing a new municipal public building principally
15 used to provide offices, storage space, or conference
16 facilities or vehicle storage, maintenance, or repair for
17 administrative, public safety, or public works personnel
18 and that is not intended to replace an existing public
19 building as provided under paragraph (3) of subsection (q)
20 of Section 11-74.4-3 unless either (i) the construction of
21 the new municipal building implements a redevelopment
22 project that was included in a redevelopment plan that was
23 adopted by the municipality prior to November 1, 1999,
24 (ii) the municipality makes a reasonable determination in
25 the redevelopment plan, supported by information that
26 provides the basis for that determination, that the new

1 municipal building is required to meet an increase in the
2 need for public safety purposes anticipated to result from
3 the implementation of the redevelopment plan, or (iii) the
4 new municipal public building is for the storage,
5 maintenance, or repair of transit vehicles and is located
6 in a transit facility improvement area that has been
7 established pursuant to Section 11-74.4-3.3;

8 (5) Costs of job training and retraining projects,
9 including the cost of "welfare to work" programs
10 implemented by businesses located within the redevelopment
11 project area;

12 (5.5) Grants to small businesses as provided in
13 subsection (b) of Section 11-74.4-8.

14 (6) Financing costs, including but not limited to all
15 necessary and incidental expenses related to the issuance
16 of obligations and which may include payment of interest
17 on any obligations issued hereunder including interest
18 accruing during the estimated period of construction of
19 any redevelopment project for which such obligations are
20 issued and for not exceeding 36 months thereafter and
21 including reasonable reserves related thereto;

22 (7) To the extent the municipality by written
23 agreement accepts and approves the same, all or a portion
24 of a taxing district's capital costs resulting from the
25 redevelopment project necessarily incurred or to be
26 incurred within a taxing district in furtherance of the

1 objectives of the redevelopment plan and project;

2 (7.5) For redevelopment project areas designated (or
3 redevelopment project areas amended to add or increase the
4 number of tax-increment-financing assisted housing units)
5 on or after November 1, 1999, an elementary, secondary, or
6 unit school district's increased costs attributable to
7 assisted housing units located within the redevelopment
8 project area for which the developer or redeveloper
9 receives financial assistance through an agreement with
10 the municipality or because the municipality incurs the
11 cost of necessary infrastructure improvements within the
12 boundaries of the assisted housing sites necessary for the
13 completion of that housing as authorized by this Act, and
14 which costs shall be paid by the municipality from the
15 Special Tax Allocation Fund when the tax increment revenue
16 is received as a result of the assisted housing units and
17 shall be calculated annually as follows:

18 (A) for foundation districts, excluding any school
19 district in a municipality with a population in excess
20 of 1,000,000, by multiplying the district's increase
21 in attendance resulting from the net increase in new
22 students enrolled in that school district who reside
23 in housing units within the redevelopment project area
24 that have received financial assistance through an
25 agreement with the municipality or because the
26 municipality incurs the cost of necessary

1 infrastructure improvements within the boundaries of
2 the housing sites necessary for the completion of that
3 housing as authorized by this Act since the
4 designation of the redevelopment project area by the
5 most recently available per capita tuition cost as
6 defined in Section 10-20.12a of the School Code less
7 any increase in general State aid as defined in
8 Section 18-8.05 of the School Code or evidence-based
9 funding as defined in Section 18-8.15 of the School
10 Code attributable to these added new students subject
11 to the following annual limitations:

12 (i) for unit school districts with a district
13 average 1995-96 Per Capita Tuition Charge of less
14 than \$5,900, no more than 25% of the total amount
15 of property tax increment revenue produced by
16 those housing units that have received tax
17 increment finance assistance under this Act;

18 (ii) for elementary school districts with a
19 district average 1995-96 Per Capita Tuition Charge
20 of less than \$5,900, no more than 17% of the total
21 amount of property tax increment revenue produced
22 by those housing units that have received tax
23 increment finance assistance under this Act; and

24 (iii) for secondary school districts with a
25 district average 1995-96 Per Capita Tuition Charge
26 of less than \$5,900, no more than 8% of the total

1 amount of property tax increment revenue produced
2 by those housing units that have received tax
3 increment finance assistance under this Act.

4 (B) For alternate method districts, flat grant
5 districts, and foundation districts with a district
6 average 1995-96 Per Capita Tuition Charge equal to or
7 more than \$5,900, excluding any school district with a
8 population in excess of 1,000,000, by multiplying the
9 district's increase in attendance resulting from the
10 net increase in new students enrolled in that school
11 district who reside in housing units within the
12 redevelopment project area that have received
13 financial assistance through an agreement with the
14 municipality or because the municipality incurs the
15 cost of necessary infrastructure improvements within
16 the boundaries of the housing sites necessary for the
17 completion of that housing as authorized by this Act
18 since the designation of the redevelopment project
19 area by the most recently available per capita tuition
20 cost as defined in Section 10-20.12a of the School
21 Code less any increase in general state aid as defined
22 in Section 18-8.05 of the School Code or
23 evidence-based funding as defined in Section 18-8.15
24 of the School Code attributable to these added new
25 students subject to the following annual limitations:

26 (i) for unit school districts, no more than

1 40% of the total amount of property tax increment
2 revenue produced by those housing units that have
3 received tax increment finance assistance under
4 this Act;

5 (ii) for elementary school districts, no more
6 than 27% of the total amount of property tax
7 increment revenue produced by those housing units
8 that have received tax increment finance
9 assistance under this Act; and

10 (iii) for secondary school districts, no more
11 than 13% of the total amount of property tax
12 increment revenue produced by those housing units
13 that have received tax increment finance
14 assistance under this Act.

15 (C) For any school district in a municipality with
16 a population in excess of 1,000,000, the following
17 restrictions shall apply to the reimbursement of
18 increased costs under this paragraph (7.5):

19 (i) no increased costs shall be reimbursed
20 unless the school district certifies that each of
21 the schools affected by the assisted housing
22 project is at or over its student capacity;

23 (ii) the amount reimbursable shall be reduced
24 by the value of any land donated to the school
25 district by the municipality or developer, and by
26 the value of any physical improvements made to the

1 schools by the municipality or developer; and
2 (iii) the amount reimbursed may not affect
3 amounts otherwise obligated by the terms of any
4 bonds, notes, or other funding instruments, or the
5 terms of any redevelopment agreement.

6 Any school district seeking payment under this
7 paragraph (7.5) shall, after July 1 and before
8 September 30 of each year, provide the municipality
9 with reasonable evidence to support its claim for
10 reimbursement before the municipality shall be
11 required to approve or make the payment to the school
12 district. If the school district fails to provide the
13 information during this period in any year, it shall
14 forfeit any claim to reimbursement for that year.
15 School districts may adopt a resolution waiving the
16 right to all or a portion of the reimbursement
17 otherwise required by this paragraph (7.5). By
18 acceptance of this reimbursement the school district
19 waives the right to directly or indirectly set aside,
20 modify, or contest in any manner the establishment of
21 the redevelopment project area or projects;

22 (7.7) For redevelopment project areas designated (or
23 redevelopment project areas amended to add or increase the
24 number of tax-increment-financing assisted housing units)
25 on or after January 1, 2005 (the effective date of Public
26 Act 93-961), a public library district's increased costs

1 attributable to assisted housing units located within the
2 redevelopment project area for which the developer or
3 redeveloper receives financial assistance through an
4 agreement with the municipality or because the
5 municipality incurs the cost of necessary infrastructure
6 improvements within the boundaries of the assisted housing
7 sites necessary for the completion of that housing as
8 authorized by this Act shall be paid to the library
9 district by the municipality from the Special Tax
10 Allocation Fund when the tax increment revenue is received
11 as a result of the assisted housing units. This paragraph
12 (7.7) applies only if (i) the library district is located
13 in a county that is subject to the Property Tax Extension
14 Limitation Law or (ii) the library district is not located
15 in a county that is subject to the Property Tax Extension
16 Limitation Law but the district is prohibited by any other
17 law from increasing its tax levy rate without a prior
18 voter referendum.

19 The amount paid to a library district under this
20 paragraph (7.7) shall be calculated by multiplying (i) the
21 net increase in the number of persons eligible to obtain a
22 library card in that district who reside in housing units
23 within the redevelopment project area that have received
24 financial assistance through an agreement with the
25 municipality or because the municipality incurs the cost
26 of necessary infrastructure improvements within the

1 boundaries of the housing sites necessary for the
2 completion of that housing as authorized by this Act since
3 the designation of the redevelopment project area by (ii)
4 the per-patron cost of providing library services so long
5 as it does not exceed \$120. The per-patron cost shall be
6 the Total Operating Expenditures Per Capita for the
7 library in the previous fiscal year. The municipality may
8 deduct from the amount that it must pay to a library
9 district under this paragraph any amount that it has
10 voluntarily paid to the library district from the tax
11 increment revenue. The amount paid to a library district
12 under this paragraph (7.7) shall be no more than 2% of the
13 amount produced by the assisted housing units and
14 deposited into the Special Tax Allocation Fund.

15 A library district is not eligible for any payment
16 under this paragraph (7.7) unless the library district has
17 experienced an increase in the number of patrons from the
18 municipality that created the tax-increment-financing
19 district since the designation of the redevelopment
20 project area.

21 Any library district seeking payment under this
22 paragraph (7.7) shall, after July 1 and before September
23 30 of each year, provide the municipality with convincing
24 evidence to support its claim for reimbursement before the
25 municipality shall be required to approve or make the
26 payment to the library district. If the library district

1 fails to provide the information during this period in any
2 year, it shall forfeit any claim to reimbursement for that
3 year. Library districts may adopt a resolution waiving the
4 right to all or a portion of the reimbursement otherwise
5 required by this paragraph (7.7). By acceptance of such
6 reimbursement, the library district shall forfeit any
7 right to directly or indirectly set aside, modify, or
8 contest in any manner whatsoever the establishment of the
9 redevelopment project area or projects;

10 (8) Relocation costs to the extent that a municipality
11 determines that relocation costs shall be paid or is
12 required to make payment of relocation costs by federal or
13 State law or in order to satisfy subparagraph (7) of
14 subsection (n);

15 (9) Payment in lieu of taxes;

16 (10) Costs of job training, retraining, advanced
17 vocational education or career education, including but
18 not limited to courses in occupational, semi-technical or
19 technical fields leading directly to employment, incurred
20 by one or more taxing districts, provided that such costs
21 (i) are related to the establishment and maintenance of
22 additional job training, advanced vocational education or
23 career education programs for persons employed or to be
24 employed by employers located in a redevelopment project
25 area; and (ii) when incurred by a taxing district or
26 taxing districts other than the municipality, are set

1 forth in a written agreement by or among the municipality
2 and the taxing district or taxing districts, which
3 agreement describes the program to be undertaken,
4 including but not limited to the number of employees to be
5 trained, a description of the training and services to be
6 provided, the number and type of positions available or to
7 be available, itemized costs of the program and sources of
8 funds to pay for the same, and the term of the agreement.
9 Such costs include, specifically, the payment by community
10 college districts of costs pursuant to Sections 3-37,
11 3-38, 3-40 and 3-40.1 of the Public Community College Act
12 and by school districts of costs pursuant to Sections
13 10-22.20a and 10-23.3a of the School Code;

14 (11) Interest cost incurred by a redeveloper related
15 to the construction, renovation or rehabilitation of a
16 redevelopment project provided that:

17 (A) such costs are to be paid directly from the
18 special tax allocation fund established pursuant to
19 this Act;

20 (B) such payments in any one year may not exceed
21 30% of the annual interest costs incurred by the
22 redeveloper with regard to the redevelopment project
23 during that year;

24 (C) if there are not sufficient funds available in
25 the special tax allocation fund to make the payment
26 pursuant to this paragraph (11) then the amounts so

1 due shall accrue and be payable when sufficient funds
2 are available in the special tax allocation fund;

3 (D) the total of such interest payments paid
4 pursuant to this Act may not exceed 30% of the total
5 (i) cost paid or incurred by the redeveloper for the
6 redevelopment project plus (ii) redevelopment project
7 costs excluding any property assembly costs and any
8 relocation costs incurred by a municipality pursuant
9 to this Act;

10 (E) the cost limits set forth in subparagraphs (B)
11 and (D) of paragraph (11) shall be modified for the
12 financing of rehabilitated or new housing units for
13 low-income households and very low-income households,
14 as defined in Section 3 of the Illinois Affordable
15 Housing Act. The percentage of 75% shall be
16 substituted for 30% in subparagraphs (B) and (D) of
17 paragraph (11); and

18 (F) instead of the eligible costs provided by
19 subparagraphs (B) and (D) of paragraph (11), as
20 modified by this subparagraph, and notwithstanding any
21 other provisions of this Act to the contrary, the
22 municipality may pay from tax increment revenues up to
23 50% of the cost of construction of new housing units to
24 be occupied by low-income households and very
25 low-income households as defined in Section 3 of the
26 Illinois Affordable Housing Act. The cost of

1 construction of those units may be derived from the
2 proceeds of bonds issued by the municipality under
3 this Act or other constitutional or statutory
4 authority or from other sources of municipal revenue
5 that may be reimbursed from tax increment revenues or
6 the proceeds of bonds issued to finance the
7 construction of that housing.

8 The eligible costs provided under this
9 subparagraph (F) of paragraph (11) shall be an
10 eligible cost for the construction, renovation, and
11 rehabilitation of all low and very low-income housing
12 units, as defined in Section 3 of the Illinois
13 Affordable Housing Act, within the redevelopment
14 project area. If the low and very low-income units are
15 part of a residential redevelopment project that
16 includes units not affordable to low and very
17 low-income households, only the low and very
18 low-income units shall be eligible for benefits under
19 this subparagraph (F) of paragraph (11). The standards
20 for maintaining the occupancy by low-income households
21 and very low-income households, as defined in Section
22 3 of the Illinois Affordable Housing Act, of those
23 units constructed with eligible costs made available
24 under the provisions of this subparagraph (F) of
25 paragraph (11) shall be established by guidelines
26 adopted by the municipality. The responsibility for

1 annually documenting the initial occupancy of the
2 units by low-income households and very low-income
3 households, as defined in Section 3 of the Illinois
4 Affordable Housing Act, shall be that of the then
5 current owner of the property. For ownership units,
6 the guidelines will provide, at a minimum, for a
7 reasonable recapture of funds, or other appropriate
8 methods designed to preserve the original
9 affordability of the ownership units. For rental
10 units, the guidelines will provide, at a minimum, for
11 the affordability of rent to low and very low-income
12 households. As units become available, they shall be
13 rented to income-eligible tenants. The municipality
14 may modify these guidelines from time to time; the
15 guidelines, however, shall be in effect for as long as
16 tax increment revenue is being used to pay for costs
17 associated with the units or for the retirement of
18 bonds issued to finance the units or for the life of
19 the redevelopment project area, whichever is later;

20 (11.5) If the redevelopment project area is located
21 within a municipality with a population of more than
22 100,000, the cost of day care services for children of
23 employees from low-income families working for businesses
24 located within the redevelopment project area and all or a
25 portion of the cost of operation of day care centers
26 established by redevelopment project area businesses to

1 serve employees from low-income families working in
2 businesses located in the redevelopment project area. For
3 the purposes of this paragraph, "low-income families"
4 means families whose annual income does not exceed 80% of
5 the municipal, county, or regional median income, adjusted
6 for family size, as the annual income and municipal,
7 county, or regional median income are determined from time
8 to time by the United States Department of Housing and
9 Urban Development.

10 (12) Costs relating to the development of urban
11 agricultural areas under Division 15.2 of the Illinois
12 Municipal Code.

13 Unless explicitly stated herein the cost of construction
14 of new privately-owned buildings shall not be an eligible
15 redevelopment project cost.

16 After November 1, 1999 (the effective date of Public Act
17 91-478), none of the redevelopment project costs enumerated in
18 this subsection shall be eligible redevelopment project costs
19 if those costs would provide direct financial support to a
20 retail entity initiating operations in the redevelopment
21 project area while terminating operations at another Illinois
22 location within 10 miles of the redevelopment project area but
23 outside the boundaries of the redevelopment project area
24 municipality. For purposes of this paragraph, termination
25 means a closing of a retail operation that is directly related
26 to the opening of the same operation or like retail entity

1 owned or operated by more than 50% of the original ownership in
2 a redevelopment project area, but it does not mean closing an
3 operation for reasons beyond the control of the retail entity,
4 as documented by the retail entity, subject to a reasonable
5 finding by the municipality that the current location
6 contained inadequate space, had become economically obsolete,
7 or was no longer a viable location for the retailer or
8 serviceman.

9 No cost shall be a redevelopment project cost in a
10 redevelopment project area if used to demolish, remove, or
11 substantially modify a historic resource, after August 26,
12 2008 (the effective date of Public Act 95-934), unless no
13 prudent and feasible alternative exists. "Historic resource"
14 for the purpose of this paragraph means (i) a place or
15 structure that is included or eligible for inclusion on the
16 National Register of Historic Places or (ii) a contributing
17 structure in a district on the National Register of Historic
18 Places. This paragraph does not apply to a place or structure
19 for which demolition, removal, or modification is subject to
20 review by the preservation agency of a Certified Local
21 Government designated as such by the National Park Service of
22 the United States Department of the Interior.

23 If a special service area has been established pursuant to
24 the Special Service Area Tax Act or Special Service Area Tax
25 Law, then any tax increment revenues derived from the tax
26 imposed pursuant to the Special Service Area Tax Act or

1 Special Service Area Tax Law may be used within the
2 redevelopment project area for the purposes permitted by that
3 Act or Law as well as the purposes permitted by this Act.

4 (q-1) For redevelopment project areas created pursuant to
5 subsection (p-1), redevelopment project costs are limited to
6 those costs in paragraph (q) that are related to the existing
7 or proposed Regional Transportation Authority Suburban Transit
8 Access Route (STAR Line) station.

9 (q-2) For a transit facility improvement area established
10 prior to, on, or after the effective date of this amendatory
11 Act of the 102nd General Assembly: (i) "redevelopment project
12 costs" means those costs described in subsection (q) that are
13 related to the construction, reconstruction, rehabilitation,
14 remodeling, or repair of any existing or proposed transit
15 facility, whether that facility is located within or outside
16 the boundaries of a redevelopment project area established
17 within that transit facility improvement area (and, to the
18 extent a redevelopment project cost is described in subsection
19 (q) as incurred or estimated to be incurred with respect to a
20 redevelopment project area, then it shall apply with respect
21 to such transit facility improvement area); and (ii) the
22 provisions of Section 11-74.4-8 regarding tax increment
23 allocation financing for a redevelopment project area located
24 in a transit facility improvement area shall apply only to the
25 lots, blocks, tracts and parcels of real property that are
26 located within the boundaries of that redevelopment project

1 area and not to the lots, blocks, tracts, and parcels of real
2 property that are located outside the boundaries of that
3 redevelopment project area.

4 (r) "State Sales Tax Boundary" means the redevelopment
5 project area or the amended redevelopment project area
6 boundaries which are determined pursuant to subsection (9) of
7 Section 11-74.4-8a of this Act. The Department of Revenue
8 shall certify pursuant to subsection (9) of Section 11-74.4-8a
9 the appropriate boundaries eligible for the determination of
10 State Sales Tax Increment.

11 (s) "State Sales Tax Increment" means an amount equal to
12 the increase in the aggregate amount of taxes paid by
13 retailers and servicemen, other than retailers and servicemen
14 subject to the Public Utilities Act, on transactions at places
15 of business located within a State Sales Tax Boundary pursuant
16 to the Retailers' Occupation Tax Act, the Use Tax Act, the
17 Service Use Tax Act, and the Service Occupation Tax Act,
18 except such portion of such increase that is paid into the
19 State and Local Sales Tax Reform Fund, the Local Government
20 Distributive Fund, the Local Government Tax Fund and the
21 County and Mass Transit District Fund, for as long as State
22 participation exists, over and above the Initial Sales Tax
23 Amounts, Adjusted Initial Sales Tax Amounts or the Revised
24 Initial Sales Tax Amounts for such taxes as certified by the
25 Department of Revenue and paid under those Acts by retailers
26 and servicemen on transactions at places of business located

1 within the State Sales Tax Boundary during the base year which
2 shall be the calendar year immediately prior to the year in
3 which the municipality adopted tax increment allocation
4 financing, less 3.0% of such amounts generated under the
5 Retailers' Occupation Tax Act, Use Tax Act and Service Use Tax
6 Act and the Service Occupation Tax Act, which sum shall be
7 appropriated to the Department of Revenue to cover its costs
8 of administering and enforcing this Section. For purposes of
9 computing the aggregate amount of such taxes for base years
10 occurring prior to 1985, the Department of Revenue shall
11 compute the Initial Sales Tax Amount for such taxes and deduct
12 therefrom an amount equal to 4% of the aggregate amount of
13 taxes per year for each year the base year is prior to 1985,
14 but not to exceed a total deduction of 12%. The amount so
15 determined shall be known as the "Adjusted Initial Sales Tax
16 Amount". For purposes of determining the State Sales Tax
17 Increment the Department of Revenue shall for each period
18 subtract from the tax amounts received from retailers and
19 servicemen on transactions located in the State Sales Tax
20 Boundary, the certified Initial Sales Tax Amounts, Adjusted
21 Initial Sales Tax Amounts or Revised Initial Sales Tax Amounts
22 for the Retailers' Occupation Tax Act, the Use Tax Act, the
23 Service Use Tax Act and the Service Occupation Tax Act. For the
24 State Fiscal Year 1989 this calculation shall be made by
25 utilizing the calendar year 1987 to determine the tax amounts
26 received. For the State Fiscal Year 1990, this calculation

1 shall be made by utilizing the period from January 1, 1988,
2 until September 30, 1988, to determine the tax amounts
3 received from retailers and servicemen, which shall have
4 deducted therefrom nine-twelfths of the certified Initial
5 Sales Tax Amounts, Adjusted Initial Sales Tax Amounts or the
6 Revised Initial Sales Tax Amounts as appropriate. For the
7 State Fiscal Year 1991, this calculation shall be made by
8 utilizing the period from October 1, 1988, until June 30,
9 1989, to determine the tax amounts received from retailers and
10 servicemen, which shall have deducted therefrom nine-twelfths
11 of the certified Initial State Sales Tax Amounts, Adjusted
12 Initial Sales Tax Amounts or the Revised Initial Sales Tax
13 Amounts as appropriate. For every State Fiscal Year
14 thereafter, the applicable period shall be the 12 months
15 beginning July 1 and ending on June 30, to determine the tax
16 amounts received which shall have deducted therefrom the
17 certified Initial Sales Tax Amounts, Adjusted Initial Sales
18 Tax Amounts or the Revised Initial Sales Tax Amounts.
19 Municipalities intending to receive a distribution of State
20 Sales Tax Increment must report a list of retailers to the
21 Department of Revenue by October 31, 1988 and by July 31, of
22 each year thereafter.

23 (t) "Taxing districts" means counties, townships, cities
24 and incorporated towns and villages, school, road, park,
25 sanitary, mosquito abatement, forest preserve, public health,
26 fire protection, river conservancy, tuberculosis sanitarium

1 and any other municipal corporations or districts with the
2 power to levy taxes.

3 (u) "Taxing districts' capital costs" means those costs of
4 taxing districts for capital improvements that are found by
5 the municipal corporate authorities to be necessary and
6 directly result from the redevelopment project.

7 (v) As used in subsection (a) of Section 11-74.4-3 of this
8 Act, "vacant land" means any parcel or combination of parcels
9 of real property without industrial, commercial, and
10 residential buildings which has not been used for commercial
11 agricultural purposes within 5 years prior to the designation
12 of the redevelopment project area, unless the parcel is
13 included in an industrial park conservation area or the parcel
14 has been subdivided; provided that if the parcel was part of a
15 larger tract that has been divided into 3 or more smaller
16 tracts that were accepted for recording during the period from
17 1950 to 1990, then the parcel shall be deemed to have been
18 subdivided, and all proceedings and actions of the
19 municipality taken in that connection with respect to any
20 previously approved or designated redevelopment project area
21 or amended redevelopment project area are hereby validated and
22 hereby declared to be legally sufficient for all purposes of
23 this Act. For purposes of this Section and only for land
24 subject to the subdivision requirements of the Plat Act, land
25 is subdivided when the original plat of the proposed
26 Redevelopment Project Area or relevant portion thereof has

1 been properly certified, acknowledged, approved, and recorded
2 or filed in accordance with the Plat Act and a preliminary
3 plat, if any, for any subsequent phases of the proposed
4 Redevelopment Project Area or relevant portion thereof has
5 been properly approved and filed in accordance with the
6 applicable ordinance of the municipality.

7 (w) "Annual Total Increment" means the sum of each
8 municipality's annual Net Sales Tax Increment and each
9 municipality's annual Net Utility Tax Increment. The ratio of
10 the Annual Total Increment of each municipality to the Annual
11 Total Increment for all municipalities, as most recently
12 calculated by the Department, shall determine the proportional
13 shares of the Illinois Tax Increment Fund to be distributed to
14 each municipality.

15 (x) "LEED certified" means any certification level of
16 construction elements by a qualified Leadership in Energy and
17 Environmental Design Accredited Professional as determined by
18 the U.S. Green Building Council.

19 (y) "Green Globes certified" means any certification level
20 of construction elements by a qualified Green Globes
21 Professional as determined by the Green Building Initiative.

22 (Source: P.A. 102-627, eff. 8-27-21.)

23 (65 ILCS 5/11-74.4-3.5)

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

1 (a) Unless otherwise stated in this Section, the estimated
2 dates of completion of the redevelopment project and
3 retirement of obligations issued to finance redevelopment
4 project costs (including refunding bonds under Section
5 11-74.4-7) may not be later than December 31 of the year in
6 which the payment to the municipal treasurer, as provided in
7 subsection (b) of Section 11-74.4-8 of this Act, is to be made
8 with respect to ad valorem taxes levied in the 23rd calendar
9 year after the year in which the ordinance approving the
10 redevelopment project area was adopted if the ordinance was
11 adopted on or after January 15, 1981.

12 (a-5) If the redevelopment project area is located within
13 a transit facility improvement area established pursuant to
14 Section 11-74.4-3, the estimated dates of completion of the
15 redevelopment project and retirement of obligations issued to
16 finance redevelopment project costs (including refunding bonds
17 under Section 11-74.4-7) may not be later than December 31 of
18 the year in which the payment to the municipal treasurer, as
19 provided in subsection (b) of Section 11-74.4-8 of this Act,
20 is to be made with respect to ad valorem taxes levied in the
21 35th calendar year after the year in which the ordinance
22 approving the redevelopment project area was adopted.

23 (a-7) A municipality may adopt tax increment financing for
24 a redevelopment project area located in a transit facility
25 improvement area that also includes real property located
26 within an existing redevelopment project area established

1 prior to August 12, 2016 (the effective date of Public Act
2 99-792). In such case: (i) the provisions of this Division
3 shall apply with respect to the previously established
4 redevelopment project area until the municipality adopts, as
5 required in accordance with applicable provisions of this
6 Division, an ordinance dissolving the special tax allocation
7 fund for such redevelopment project area and terminating the
8 designation of such redevelopment project area as a
9 redevelopment project area; and (ii) after the effective date
10 of the ordinance described in (i), the provisions of this
11 Division shall apply with respect to the subsequently
12 established redevelopment project area located in a transit
13 facility improvement area.

14 (b) The estimated dates of completion of the redevelopment
15 project and retirement of obligations issued to finance
16 redevelopment project costs (including refunding bonds under
17 Section 11-74.4-7) may not be later than December 31 of the
18 year in which the payment to the municipal treasurer as
19 provided in subsection (b) of Section 11-74.4-8 of this Act is
20 to be made with respect to ad valorem taxes levied in the 32nd
21 calendar year after the year in which the ordinance approving
22 the redevelopment project area was adopted if the ordinance
23 was adopted on September 9, 1999 by the Village of Downs.

24 The estimated dates of completion of the redevelopment
25 project and retirement of obligations issued to finance
26 redevelopment project costs (including refunding bonds under

1 Section 11-74.4-7) may not be later than December 31 of the
2 year in which the payment to the municipal treasurer as
3 provided in subsection (b) of Section 11-74.4-8 of this Act is
4 to be made with respect to ad valorem taxes levied in the 33rd
5 calendar year after the year in which the ordinance approving
6 the redevelopment project area was adopted if the ordinance
7 was adopted on May 20, 1985 by the Village of Wheeling.

8 The estimated dates of completion of the redevelopment
9 project and retirement of obligations issued to finance
10 redevelopment project costs (including refunding bonds under
11 Section 11-74.4-7) may not be later than December 31 of the
12 year in which the payment to the municipal treasurer as
13 provided in subsection (b) of Section 11-74.4-8 of this Act is
14 to be made with respect to ad valorem taxes levied in the 28th
15 calendar year after the year in which the ordinance approving
16 the redevelopment project area was adopted if the ordinance
17 was adopted on October 12, 1989 by the City of Lawrenceville.

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

1 was adopted on April 19, 2004 by the Village of Tremont.

2 (c) The estimated dates of completion of the redevelopment
3 project and retirement of obligations issued to finance
4 redevelopment project costs (including refunding bonds under
5 Section 11-74.4-7) may not be later than December 31 of the
6 year in which the payment to the municipal treasurer as
7 provided in subsection (b) of Section 11-74.4-8 of this Act is
8 to be made with respect to ad valorem taxes levied in any of
9 the following calendar years after the year in which the
10 ordinance approving the redevelopment project area was
11 adopted, up to (i) the 35th calendar year after the year in
12 which the ordinance approving the redevelopment project area
13 was adopted if a reference to that ordinance is added to this
14 Section on or before June 30, 2023 and (ii) the 33rd calendar
15 year after the year in which the ordinance approving the
16 redevelopment project area was adopted if a reference to that
17 ordinance is added to this Section on or after July 1, 2023:

18 (1) If the ordinance was adopted before January 15,
19 1981.

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

22 (3) If the ordinance was adopted in December 1987 and
23 the redevelopment project is located within one mile of
24 Midway Airport.

25 (4) If the ordinance was adopted before January 1,
26 1987 by a municipality in Mason County.

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

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

6 (7) If the ordinance was adopted on December 31, 1986
7 by a municipality located in Clinton County for which at
8 least \$250,000 of tax increment bonds were authorized on
9 June 17, 1997, or if the ordinance was adopted on December
10 31, 1986 by a municipality with a population in 1990 of
11 less than 3,600 that is located in a county with a
12 population in 1990 of less than 34,000 and for which at
13 least \$250,000 of tax increment bonds were authorized on
14 June 17, 1997.

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

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

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

22 (11) If the ordinance was adopted before December 18,
23 1986 by the City of Moline.

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

26 (13) If the ordinance was adopted in October 1993 by

1 Sauk Village.

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

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

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

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

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

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

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

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

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

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

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

25 (25) If the ordinance was adopted on September 14,
26 1994 by the City of Alton.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

3 (40) If the ordinance was adopted on September 21,
4 1998 by the City of Waukegan.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

15 (72) If the ordinance was adopted on September 17,
16 1986 by the Village of Sherman.

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

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

22 (75) If the ordinance was adopted on June 11, 2002 by
23 the City of East Peoria to create the Camp Street TIF.

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

26 (77) If the ordinance was adopted on December 22, 1986

1 by the City of Washington to create the Washington Square
2 TIF #2.

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

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

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

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

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

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

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

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

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

26 (87) If the ordinance was adopted on December 31, 1986

1 by the Village of Cahokia.

2 (88) If the ordinance was adopted on September 20,
3 1999 by the City of Belleville.

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

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

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

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

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

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

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

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

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

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

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

1 (100) If the ordinance was adopted on December 20,
2 1988 by the Village of Lansing.

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

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

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

9 (104) If the ordinance was adopted on December 14,
10 1998 by the City of Carlyle.

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

14 (106) If the ordinance was adopted on September 13,
15 1989 by the City of Chicago to create the Michigan/Cermak
16 Area TIF District.

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

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

21 (109) If the ordinance was adopted on December 16,
22 1997 by the Village of Germantown.

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

25 (111) If the ordinance was adopted on December 18,
26 1990 by the Village of Washington Park, but only after the

1 Village of Washington Park becomes compliant with the
2 reporting requirements under subsection (d) of Section
3 11-74.4-5, and after the State Comptroller's certification
4 of such compliance.

5 (112) If the ordinance was adopted on February 28,
6 2000 by the City of Harvey.

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

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

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

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

17 (117) If the ordinance was adopted on February 11,
18 1991 by the Village of Machesney Park.

19 (118) If the ordinance was adopted on December 29,
20 1993 by the City of Ottawa.

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

23 (120) If the ordinance was adopted on February 10,
24 2004 by the Village of Fox Lake.

25 (121) If the ordinance was adopted on December 22,
26 1992 by the City of Fairfield.

1 (122) If the ordinance was adopted on February 10,
2 1992 by the City of Mt. Sterling.

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

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

7 (125) If the ordinance was adopted on September 23,
8 1997 by the City of Granite City.

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

12 (127) If the ordinance was adopted on November 22,
13 1993 by the City of Arcola.

14 (128) If the ordinance was adopted on September 7,
15 2004 by the City of Arcola.

16 (129) If the ordinance was adopted on November 29,
17 1999 by the City of Paris.

18 (130) If the ordinance was adopted on September 20,
19 1994 by the City of Ottawa to create the U.S. Route 6 East
20 Ottawa TIF.

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

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

25 (133) If the ordinance was adopted on December 23,
26 1993 by the City of Lacon.

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

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

5 (136) If the ordinance was adopted on November 16,
6 1992 by the City of Pinckneyville.

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

9 (138) If the ordinance was adopted on February 26,
10 1992 by the City of Chicago to create the Stockyards
11 Southeast Quadrant TIF District.

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

14 (140) If the ordinance was adopted on December 23,
15 1997 by the Village of Dieterich.

16 (141) If the ordinance was adopted on February 10,
17 2016 by the Village of Rosemont to create the
18 Balmoral/Pearl TIF No. 8 Tax Increment Financing
19 Redevelopment Project Area.

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

22 (143) If the ordinance was adopted on January 31, 1995
23 by the Village of Milledgeville.

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

26 (145) If the ordinance was adopted on December 21,

1 1994 by the City of Calumet City.

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

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

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

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

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

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

14 (152) If the ordinance was adopted on September 5,
15 1995 by the City of Granite City.

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

18 (154) If the ordinance was adopted on February 23,
19 1995 by the City of Springfield.

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

22 (156) If the ordinance was adopted on December 26,
23 1995 by the Village of Posen.

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

26 (158) If the ordinance was adopted on January 30, 1996

1 by the City of Madison.

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

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

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

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

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

13 (164) If the ordinance was adopted on December 11,
14 1996 by the City of Chicago to create the Bryn
15 Mawr/Broadway TIF District.

16 (165) If the ordinance was adopted on December 31,
17 1995 by the City of Chicago to create the 95th/Western TIF
18 District.

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

22 (167) If the ordinance was adopted on April 19, 1995
23 by the Village of North Utica.

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

26 (169) If the ordinance was adopted on June 9, 2008 by

1 the City of Country Club Hills.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

10 (184) If the ordinance was adopted on November 10,
11 1997 by the Village of Park Forest.

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

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

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

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

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

22 (190) If the ordinance was adopted on June 1, 1997 by
23 the City of Flora.

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

26 (192) If the ordinance was adopted on June 13, 2005 by

1 the City of Mount Carroll.

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

4 (194) If the ordinance was adopted on February 22,
5 2000 by the City of Mount Pulaski.

6 (195) If the ordinance was adopted on November 21,
7 2000 by the City of Effingham.

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

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

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

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

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

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

21 (202) If the ordinance was adopted on September 17,
22 2014 by the Village of Bellwood to create the Addison
23 Creek "A" (Southwest)-2014 TIF.

24 (203) If the ordinance was adopted on September 17,
25 2014 by the Village of Bellwood to create the Addison
26 Creek "B" (Northwest)-2014 TIF.

1 (204) If the ordinance was adopted on September 17,
2 2014 by the Village of Bellwood to create the Addison
3 Creek "C" (Northeast)-2014 TIF.

4 (205) If the ordinance was adopted on September 17,
5 2014 by the Village of Bellwood to create the Addison
6 Creek "D" (Southeast)-2014 TIF.

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

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

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

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

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

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

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

26 (213) If the ordinance was adopted on December 8, 1998

1 by the Village of Plainfield.

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

4 (215) If the ordinance was adopted on December 27,
5 2006 by the City of Greenville.

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

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

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

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

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

21 (221) If the ordinance was adopted on December 16,
22 1997 by the City of Springfield to create the Enos Park
23 Neighborhood TIF District.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

7 (236) If the ordinance was adopted on December 13,
8 1999 by the Village of Palatine to create the Village of
9 Palatine Downtown Area TIF District.

10 (237) If the ordinance was adopted on September 29,
11 1999 by the City of Chicago to create the 111th/Kedzie
12 redevelopment project area.

13 (238) If the ordinance was adopted on November 12,
14 1998 by the City of Chicago to create the Canal/Congress
15 redevelopment project area.

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

19 (240) If the ordinance was adopted on September 29,
20 1999 by the City of Chicago to create the Madison/Austin
21 Corridor redevelopment project area.

22 (241) If the ordinance was adopted on April 12, 2000
23 by the City of Chicago to create the South Chicago
24 redevelopment project area.

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

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

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

7 (245) If the ordinance was adopted on September 19,
8 2000 by the Village of Valmeyer.

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

12 (247) If the ordinance was adopted on February 15,
13 1999 by the Village of Channahon.

14 (248) If the ordinance was adopted on December 19,
15 2000 by the City of Peoria.

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

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

22 (251) If the ordinance was adopted on November 20,
23 2000 by the Village of Evergreen Park.

24 (252) If the ordinance was adopted on February 16,
25 2000 by the City of Chicago to create the
26 Fullerton/Milwaukee redevelopment project area.

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

4 (254) If the ordinance was adopted on February 22,
5 2000 by the City of Geneva to create the East State Street
6 redevelopment project area.

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

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

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

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

19 (259) If the ordinance was adopted on February 16,
20 2000 by the City of Chicago to create the Lawrence/Kedzie
21 redevelopment project area.

22 (260) If the ordinance was adopted on November 3, 1999
23 by the City of Chicago to create the Lincoln Avenue
24 redevelopment project area.

25 (261) If the ordinance was adopted on September 3,
26 2015 by the Village of Fox River Grove to create the

1 Downtown TIF #2 redevelopment project area.

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

5 (263) If the ordinance was adopted on September 8,
6 2003 by the City of Jacksonville to create the Downtown
7 Redevelopment Project Area.

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

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

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

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

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

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

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

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

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

7 (273) If the ordinance was adopted on December 13,
8 2000 by the City of Chicago to create the Lake Calumet Area
9 Industrial redevelopment project area.

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

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

15 (276) If the ordinance was adopted on November 12,
16 2013 by the City of Oak Forest to create the City of Oak
17 Forest Cicero Avenue Tax Increment Financing District
18 Redevelopment Project Area TIF District #6.

19 (277) If the ordinance was adopted on December 15,
20 2003 by the City of Knoxville.

21 (278) If the ordinance was adopted on February 16,
22 2000 by the City of Chicago to create the Peterson/Pulaski
23 redevelopment project area.

24 (279) If the ordinance was adopted on February 16,
25 2000 by the City of Chicago to create the Central West
26 redevelopment project area.

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

4 (281) If the ordinance was adopted on March 18, 2002
5 by the City of St. Charles for the First Street District
6 #4.

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

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

12 (284) If the ordinance was adopted on June 24, 2003 by
13 the City of Lewistown to create Lewistown TIF District 1.

14 (285) If the ordinance was adopted on April 10, 2002
15 by the City of Elgin to create the Central Area TIF
16 Redevelopment Project Area.

17 (286) If the ordinance was adopted on February 17,
18 2004 by the City of Carbondale to create TIF Redevelopment
19 Project Area #1.

20 (287) If the ordinance was adopted on July 1, 2008 by
21 the City of Pittsfield to create Pittsfield TIF District
22 #1.

23 (288) If the ordinance was adopted on June 22, 2005 by
24 the City of Fairview Heights to create the Shoppes of St.
25 Clair Redevelopment Area.

26 (289) If the ordinance was adopted on December 4, 2007

1 by the City of Fairview Heights to create the Lincoln
2 Trail Redevelopment Area.

3 (290) If the ordinance was adopted on May 7, 2008 by
4 the City of Vienna to create Vienna TIF #1.

5 (291) If the ordinance was adopted on August 8, 2000
6 by the Village of Lyons to create Village of Lyons TIF
7 District #1 (North Ogden).

8 (292) If the ordinance was adopted on August 8, 2000
9 by the Village of Lyons to create Village of Lyons TIF
10 District #2 (South Ogden/Joliet).

11 (293) If the ordinance was adopted on March 20, 2002
12 by the Village of Bridgeview to create Bridgeview Harlem
13 Avenue TIF District #1.

14 On and after the effective date of this amendatory Act of
15 the 104th General Assembly, before the completion date may be
16 extended under this subsection, the joint review board created
17 under subsection (b) of Section 11-74.4-5 shall convene and
18 issue a written report describing its decision on whether or
19 not to extend the completion date of the redevelopment project
20 area. Each member of the joint review board must agree, with
21 written support, to the extension and length of the extension
22 of the completion date of the redevelopment project area in
23 order for the redevelopment project area to be extended. The
24 municipality shall give at least 90 days' written notice to
25 the taxing bodies before the adoption of the ordinance
26 approving the extension of the completion date. If the joint

1 review board does not file a report, it shall be presumed that
2 the taxing bodies approve of the extension of the life of the
3 redevelopment project area.

4 (d) For redevelopment project areas for which bonds were
5 issued before July 29, 1991, or for which contracts were
6 entered into before June 1, 1988, in connection with a
7 redevelopment project in the area within the State Sales Tax
8 Boundary, the estimated dates of completion of the
9 redevelopment project and retirement of obligations to finance
10 redevelopment project costs (including refunding bonds under
11 Section 11-74.4-7) may be extended by municipal ordinance to
12 December 31, 2013. The termination procedures of subsection
13 (b) of Section 11-74.4-8 are not required for these
14 redevelopment project areas in 2009 but are required in 2013.
15 The extension allowed by Public Act 87-1272 shall not apply to
16 real property tax increment allocation financing under Section
17 11-74.4-8.

18 (e) Those dates, for purposes of real property tax
19 increment allocation financing pursuant to Section 11-74.4-8
20 only, shall be not more than 35 years for redevelopment
21 project areas that were adopted on or after December 16, 1986
22 and for which at least \$8 million worth of municipal bonds were
23 authorized on or after December 19, 1989 but before January 1,
24 1990; provided that the municipality elects to extend the life
25 of the redevelopment project area to 35 years by the adoption
26 of an ordinance after at least 14 but not more than 30 days'

1 written notice to the taxing bodies, that would otherwise
2 constitute the joint review board for the redevelopment
3 project area, before the adoption of the ordinance.

4 (f) Those dates, for purposes of real property tax
5 increment allocation financing pursuant to Section 11-74.4-8
6 only, shall be not more than 35 years for redevelopment
7 project areas that were established on or after December 1,
8 1981 but before January 1, 1982 and for which at least
9 \$1,500,000 worth of tax increment revenue bonds were
10 authorized on or after September 30, 1990 but before July 1,
11 1991; provided that the municipality elects to extend the life
12 of the redevelopment project area to 35 years by the adoption
13 of an ordinance after at least 14 but not more than 30 days'
14 written notice to the taxing bodies, that would otherwise
15 constitute the joint review board for the redevelopment
16 project area, before the adoption of the ordinance.

17 (f-1) (Blank).

18 (f-2) (Blank).

19 (f-3) (Blank).

20 (f-5) Those dates, for purposes of real property tax
21 increment allocation financing pursuant to Section 11-74.4-8
22 only, shall be not more than 47 years for redevelopment
23 project areas listed in this subsection; provided that (i) the
24 municipality adopts an ordinance extending the life of the
25 redevelopment project area to 47 years and (ii) the
26 municipality provides notice to the taxing bodies that would

1 otherwise constitute the joint review board for the
2 redevelopment project area not more than 30 and not less than
3 14 days prior to the adoption of that ordinance:

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

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

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

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

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

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

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

19 (8) If the redevelopment project area was established
20 on January 23, 1991 by the City of East St. Louis.

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

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

26 (11) If the redevelopment project area was established

1 on December 22, 1986 by the City of Washington creating
2 the Washington Square TIF #2.

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

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

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

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

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

15 (17) If the redevelopment project area was established
16 on December 23, 1986 by the City of Sparta to create TIF
17 #1. Any termination procedures provided for in Section
18 11-74.4-8 are not required for this redevelopment project
19 area prior to the 47th calendar year after the year in
20 which the ordinance approving the redevelopment project
21 year was adopted.

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

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

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

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

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

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

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

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

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

18 (27) If the redevelopment project area was established
19 on December 11, 1989 by the Village of Melrose Park to
20 create the Mid-Metros TIF.

21 Dates may not be extended under this subsection for any
22 project area established after June 30, 2023.

23 (g) In consolidating the material relating to completion
24 dates from Sections 11-74.4-3 and 11-74.4-7 into this Section,
25 it is not the intent of the General Assembly to make any
26 substantive change in the law, except for the extension of the

1 completion dates for the City of Aurora, the Village of Milan,
2 the City of West Frankfort, the Village of Libertyville, and
3 the Village of Hoffman Estates set forth under items (67),
4 (68), (69), (70), and (71) of subsection (c) of this Section.

5 (Source: P.A. 103-315, eff. 7-28-23; 103-575, eff. 12-8-23;
6 103-1016, eff. 8-9-24; 103-1058, eff. 12-31-24; 104-322, eff.
7 8-15-25.)

8 (65 ILCS 5/11-74.4-5) (from Ch. 24, par. 11-74.4-5)

9 Sec. 11-74.4-5. Public hearing; joint review board.

10 (a) The changes made by this amendatory Act of the 91st
11 General Assembly do not apply to a municipality that, (i)
12 before the effective date of this amendatory Act of the 91st
13 General Assembly, has adopted an ordinance or resolution
14 fixing a time and place for a public hearing under this Section
15 or (ii) before July 1, 1999, has adopted an ordinance or
16 resolution providing for a feasibility study under Section
17 11-74.4-4.1, but has not yet adopted an ordinance approving
18 redevelopment plans and redevelopment projects or designating
19 redevelopment project areas under Section 11-74.4-4, until
20 after that municipality adopts an ordinance approving
21 redevelopment plans and redevelopment projects or designating
22 redevelopment project areas under Section 11-74.4-4;
23 thereafter the changes made by this amendatory Act of the 91st
24 General Assembly apply to the same extent that they apply to
25 redevelopment plans and redevelopment projects that were

1 approved and redevelopment projects that were designated
2 before the effective date of this amendatory Act of the 91st
3 General Assembly.

4 Prior to the adoption of an ordinance proposing the
5 designation of a redevelopment project area, or approving a
6 redevelopment plan or redevelopment project, the municipality
7 by its corporate authorities, or as it may determine by any
8 commission designated under subsection (k) of Section
9 11-74.4-4 shall adopt an ordinance or resolution fixing a time
10 and place for public hearing. At least 10 days prior to the
11 adoption of the ordinance or resolution establishing the time
12 and place for the public hearing, the municipality shall make
13 available for public inspection a redevelopment plan or a
14 separate report that provides in reasonable detail the basis
15 for the eligibility of the redevelopment project area. The
16 report along with the name of a person to contact for further
17 information shall be sent within a reasonable time after the
18 adoption of such ordinance or resolution to the affected
19 taxing districts by certified mail. On and after the effective
20 date of this amendatory Act of the 91st General Assembly, the
21 municipality shall print in a newspaper of general circulation
22 within the municipality a notice that interested persons may
23 register with the municipality in order to receive information
24 on the proposed designation of a redevelopment project area or
25 the approval of a redevelopment plan. The notice shall state
26 the place of registration and the operating hours of that

1 place. The municipality shall have adopted reasonable rules to
2 implement this registration process under Section 11-74.4-4.2.
3 The municipality shall provide notice of the availability of
4 the redevelopment plan and eligibility report, including how
5 to obtain this information, by mail within a reasonable time
6 after the adoption of the ordinance or resolution, to all
7 residential addresses that, after a good faith effort, the
8 municipality determines are located outside the proposed
9 redevelopment project area and within 750 feet of the
10 boundaries of the proposed redevelopment project area. This
11 requirement is subject to the limitation that in a
12 municipality with a population of over 100,000, if the total
13 number of residential addresses outside the proposed
14 redevelopment project area and within 750 feet of the
15 boundaries of the proposed redevelopment project area exceeds
16 750, the municipality shall be required to provide the notice
17 to only the 750 residential addresses that, after a good faith
18 effort, the municipality determines are outside the proposed
19 redevelopment project area and closest to the boundaries of
20 the proposed redevelopment project area. Notwithstanding the
21 foregoing, notice given after August 7, 2001 (the effective
22 date of Public Act 92-263) and before the effective date of
23 this amendatory Act of the 92nd General Assembly to
24 residential addresses within 750 feet of the boundaries of a
25 proposed redevelopment project area shall be deemed to have
26 been sufficiently given in compliance with this Act if given

1 only to residents outside the boundaries of the proposed
2 redevelopment project area. The notice shall also be provided
3 by the municipality, regardless of its population, to those
4 organizations and residents that have registered with the
5 municipality for that information in accordance with the
6 registration guidelines established by the municipality under
7 Section 11-74.4-4.2.

8 At the public hearing any interested person or affected
9 taxing district may file with the municipal clerk written
10 objections to and may be heard orally in respect to any issues
11 embodied in the notice. The municipality shall hear all
12 protests and objections at the hearing and the hearing may be
13 adjourned to another date without further notice other than a
14 motion to be entered upon the minutes fixing the time and place
15 of the subsequent hearing. At the public hearing or at any time
16 prior to the adoption by the municipality of an ordinance
17 approving a redevelopment plan, the municipality may make
18 changes in the redevelopment plan. Changes which (1) add
19 additional parcels of property to the proposed redevelopment
20 project area, (2) substantially affect the general land uses
21 proposed in the redevelopment plan, (3) substantially change
22 the nature of or extend the life of the redevelopment project,
23 or (4) increase the number of inhabited residential units to
24 be displaced from the redevelopment project area, as measured
25 from the time of creation of the redevelopment project area,
26 to a total of more than 10, shall be made only after the

1 municipality gives notice, convenes a joint review board, and
2 conducts a public hearing pursuant to the procedures set forth
3 in this Section and in Section 11-74.4-6 of this Act. Changes
4 which do not (1) add additional parcels of property to the
5 proposed redevelopment project area, (2) substantially affect
6 the general land uses proposed in the redevelopment plan, (3)
7 substantially change the nature of or extend the life of the
8 redevelopment project, or (4) increase the number of inhabited
9 residential units to be displaced from the redevelopment
10 project area, as measured from the time of creation of the
11 redevelopment project area, to a total of more than 10, may be
12 made without further hearing, provided that the municipality
13 shall give notice of any such changes by mail to each affected
14 taxing district and registrant on the interested parties
15 registry, provided for under Section 11-74.4-4.2, and by
16 publication in a newspaper of general circulation within the
17 affected taxing district. Such notice by mail and by
18 publication shall each occur not later than 10 days following
19 the adoption by ordinance of such changes. Hearings with
20 regard to a redevelopment project area, project or plan may be
21 held simultaneously.

22 (b) Prior to holding a public hearing to approve or amend a
23 redevelopment plan or to designate or add additional parcels
24 of property to a redevelopment project area, the municipality
25 shall convene a joint review board. The board shall consist of
26 a representative selected by each community college district,

1 local elementary school district and high school district or
2 each local community unit school district, park district,
3 library district, township, fire protection district, and
4 county that will have the authority to directly levy taxes on
5 the property within the proposed redevelopment project area at
6 the time that the proposed redevelopment project area is
7 approved, a representative selected by the municipality and a
8 public member. The joint review board shall also include as
9 nonvoting members of the board (i) a representative from a
10 business association, defined for purposes of this item as an
11 organization that is exempt from taxation under Section
12 501(c)(3), 501(c)(4), or 501(c)(6) of the federal Internal
13 Revenue Code of 1986, whose primary mission is local small
14 business development, and whose primary source of revenue is
15 membership dues, appointed by a majority of members of the
16 joint review board, and (ii) each township highway
17 commissioner. The public member shall first be selected and
18 then the board's chairperson shall be selected by a majority
19 of the board members present and voting.

20 For redevelopment project areas with redevelopment plans
21 or proposed redevelopment plans that would result in the
22 displacement of residents from 10 or more inhabited
23 residential units or that include 75 or more inhabited
24 residential units, the public member shall be a person who
25 resides in the redevelopment project area. If, as determined
26 by the housing impact study provided for in paragraph (5) of

1 subsection (n) of Section 11-74.4-3, or if no housing impact
2 study is required then based on other reasonable data, the
3 majority of residential units are occupied by very low, low,
4 or moderate income households, as defined in Section 3 of the
5 Illinois Affordable Housing Act, the public member shall be a
6 person who resides in very low, low, or moderate income
7 housing within the redevelopment project area. Municipalities
8 with fewer than 15,000 residents shall not be required to
9 select a person who lives in very low, low, or moderate income
10 housing within the redevelopment project area, provided that
11 the redevelopment plan or project will not result in
12 displacement of residents from 10 or more inhabited units, and
13 the municipality so certifies in the plan. If no person
14 satisfying these requirements is available or if no qualified
15 person will serve as the public member, then the joint review
16 board is relieved of this paragraph's selection requirements
17 for the public member.

18 Within 90 days of the effective date of this amendatory
19 Act of the 91st General Assembly, each municipality that
20 designated a redevelopment project area for which it was not
21 required to convene a joint review board under this Section
22 shall convene a joint review board to perform the duties
23 specified under paragraph (e) of this Section.

24 All board members shall be appointed and the first board
25 meeting shall be held at least 14 days but not more than 28
26 days after the mailing of notice by the municipality to the

1 taxing districts as required by Section 11-74.4-6(c).
2 Notwithstanding the preceding sentence, a municipality that
3 adopted either a public hearing resolution or a feasibility
4 resolution between July 1, 1999 and July 1, 2000 that called
5 for the meeting of the joint review board within 14 days of
6 notice of public hearing to affected taxing districts is
7 deemed to be in compliance with the notice, meeting, and
8 public hearing provisions of the Act. Such notice shall also
9 advise the taxing bodies represented on the joint review board
10 of the time and place of the first meeting of the board.
11 Additional meetings of the board shall be held upon the call of
12 any member. The municipality seeking designation of the
13 redevelopment project area shall provide administrative
14 support to the board.

15 The board shall review (i) the public record, planning
16 documents and proposed ordinances approving the redevelopment
17 plan and project and (ii) proposed amendments to the
18 redevelopment plan or additions of parcels of property to the
19 redevelopment project area to be adopted by the municipality.
20 As part of its deliberations, the board may hold additional
21 hearings on the proposal. A board's recommendation shall be an
22 advisory, non-binding recommendation. The recommendation shall
23 be adopted by a majority of those members present and voting.
24 The recommendations shall be submitted to the municipality
25 within 30 days after convening of the board. Failure of the
26 board to submit its report on a timely basis shall not be cause

1 to delay the public hearing or any other step in the process of
2 designating or amending the redevelopment project area but
3 shall be deemed to constitute approval by the joint review
4 board of the matters before it.

5 The board shall base its recommendation to approve or
6 disapprove the redevelopment plan and the designation of the
7 redevelopment project area or the amendment of the
8 redevelopment plan or addition of parcels of property to the
9 redevelopment project area on the basis of the redevelopment
10 project area and redevelopment plan satisfying the plan
11 requirements, the eligibility criteria defined in Section
12 11-74.4-3, and the objectives of this Act.

13 The board shall issue a written report describing why the
14 redevelopment plan and project area or the amendment thereof
15 meets or fails to meet one or more of the objectives of this
16 Act and both the plan requirements and the eligibility
17 criteria defined in Section 11-74.4-3. In the event the Board
18 does not file a report it shall be presumed that these taxing
19 bodies find the redevelopment project area and redevelopment
20 plan satisfy the objectives of this Act and the plan
21 requirements and eligibility criteria.

22 If the board recommends rejection of the matters before
23 it, the municipality will have 30 days within which to
24 resubmit the plan or amendment. During this period, the
25 municipality will meet and confer with the board and attempt
26 to resolve those issues set forth in the board's written

1 report that led to the rejection of the plan or amendment.

2 Notwithstanding the resubmission set forth above, the
3 municipality may commence the scheduled public hearing and
4 either adjourn the public hearing or continue the public
5 hearing until a date certain. Prior to continuing any public
6 hearing to a date certain, the municipality shall announce
7 during the public hearing the time, date, and location for the
8 reconvening of the public hearing. Any changes to the
9 redevelopment plan necessary to satisfy the issues set forth
10 in the joint review board report shall be the subject of a
11 public hearing before the hearing is adjourned if the changes
12 would (1) substantially affect the general land uses proposed
13 in the redevelopment plan, (2) substantially change the nature
14 of or extend the life of the redevelopment project, or (3)
15 increase the number of inhabited residential units to be
16 displaced from the redevelopment project area, as measured
17 from the time of creation of the redevelopment project area,
18 to a total of more than 10. Changes to the redevelopment plan
19 necessary to satisfy the issues set forth in the joint review
20 board report shall not require any further notice or convening
21 of a joint review board meeting, except that any changes to the
22 redevelopment plan that would add additional parcels of
23 property to the proposed redevelopment project area shall be
24 subject to the notice, public hearing, and joint review board
25 meeting requirements established for such changes by
26 subsection (a) of Section 11-74.4-5.

1 In the event that the municipality and the board are
2 unable to resolve these differences, or in the event that the
3 resubmitted plan or amendment is rejected by the board, the
4 municipality may proceed with the plan or amendment, but only
5 upon a three-fifths vote of the corporate authority
6 responsible for approval of the plan or amendment, excluding
7 positions of members that are vacant and those members that
8 are ineligible to vote because of conflicts of interest.

9 On and after the effective date of this amendatory Act of
10 the 104th General Assembly, a municipality may not enact by
11 ordinance a new redevelopment project area that overlaps with
12 an existing redevelopment project area unless the municipality
13 receives a report from the joint review board created under
14 subsection (b) of Section 11-74.4-5 approving the creation of
15 the new redevelopment project area. The joint review board
16 shall convene and issue a written report describing its
17 decision on whether or not to allow the new redevelopment
18 project area to overlap with an existing redevelopment project
19 area. Each member of the joint review board must agree to this
20 decision. The municipality shall give at least 90 days'
21 written notice to the taxing bodies before the adoption of the
22 ordinance approving the creation of the new redevelopment
23 project area. If the joint review board does not file a report,
24 it shall be presumed that the taxing bodies approve of the
25 creation of the new redevelopment project area.

26 (c) After a municipality has by ordinance approved a

1 redevelopment plan and designated a redevelopment project
2 area, the plan may be amended and additional properties may be
3 added to the redevelopment project area only as herein
4 provided. Amendments which (1) add additional parcels of
5 property to the proposed redevelopment project area, (2)
6 substantially affect the general land uses proposed in the
7 redevelopment plan, (3) substantially change the nature of the
8 redevelopment project, (4) increase the total estimated
9 redevelopment project costs set out in the redevelopment plan
10 by more than 5% after adjustment for inflation from the date
11 the plan was adopted, (5) add additional redevelopment project
12 costs to the itemized list of redevelopment project costs set
13 out in the redevelopment plan, or (6) increase the number of
14 inhabited residential units to be displaced from the
15 redevelopment project area, as measured from the time of
16 creation of the redevelopment project area, to a total of more
17 than 10, shall be made only after the municipality gives
18 notice, convenes a joint review board, and conducts a public
19 hearing pursuant to the procedures set forth in this Section
20 and in Section 11-74.4-6 of this Act. Changes which do not (1)
21 add additional parcels of property to the proposed
22 redevelopment project area, (2) substantially affect the
23 general land uses proposed in the redevelopment plan, (3)
24 substantially change the nature of the redevelopment project,
25 (4) increase the total estimated redevelopment project cost
26 set out in the redevelopment plan by more than 5% after

1 adjustment for inflation from the date the plan was adopted,
2 (5) add additional redevelopment project costs to the itemized
3 list of redevelopment project costs set out in the
4 redevelopment plan, or (6) increase the number of inhabited
5 residential units to be displaced from the redevelopment
6 project area, as measured from the time of creation of the
7 redevelopment project area, to a total of more than 10, may be
8 made without further public hearing and related notices and
9 procedures including the convening of a joint review board as
10 set forth in Section 11-74.4-6 of this Act, provided that the
11 municipality shall give notice of any such changes by mail to
12 each affected taxing district and registrant on the interested
13 parties registry, provided for under Section 11-74.4-4.2, and
14 by publication in a newspaper of general circulation within
15 the affected taxing district. Such notice by mail and by
16 publication shall each occur not later than 10 days following
17 the adoption by ordinance of such changes.

18 (d) After the effective date of this amendatory Act of the
19 91st General Assembly, a municipality shall submit in an
20 electronic format the following information for each
21 redevelopment project area (i) to the State Comptroller under
22 Section 8-8-3.5 of the Illinois Municipal Code, subject to any
23 extensions or exemptions provided at the Comptroller's
24 discretion under that Section, and (ii) to all taxing
25 districts overlapping the redevelopment project area no later
26 than 180 days after the close of each municipal fiscal year or

1 as soon thereafter as the audited financial statements become
2 available and, in any case, shall be submitted before the
3 annual meeting of the Joint Review Board to each of the taxing
4 districts that overlap the redevelopment project area:

5 (1) Any amendments to the redevelopment plan, the
6 redevelopment project area, or the State Sales Tax
7 Boundary.

8 (1.5) A list of the redevelopment project areas
9 administered by the municipality and, if applicable, the
10 date each redevelopment project area was designated or
11 terminated by the municipality.

12 (2) Audited financial statements of the special tax
13 allocation fund once a cumulative total of \$100,000 has
14 been deposited in the fund.

15 (3) Certification of the Chief Executive Officer of
16 the municipality that the municipality has complied with
17 all of the requirements of this Act during the preceding
18 fiscal year.

19 (4) An opinion of legal counsel that the municipality
20 is in compliance with this Act.

21 (5) An analysis of the special tax allocation fund
22 which sets forth:

23 (A) the balance in the special tax allocation fund
24 at the beginning of the fiscal year;

25 (B) all amounts deposited in the special tax
26 allocation fund by source;

1 (C) an itemized list of all expenditures from the
2 special tax allocation fund by category of permissible
3 redevelopment project cost; and

4 (D) the balance in the special tax allocation fund
5 at the end of the fiscal year including a breakdown of
6 that balance by source and a breakdown of that balance
7 identifying any portion of the balance that is
8 required, pledged, earmarked, or otherwise designated
9 for payment of or securing of obligations and
10 anticipated redevelopment project costs. Any portion
11 of such ending balance that has not been identified
12 for use in the next 5 fiscal years or is not identified
13 as being required, pledged, earmarked, or otherwise
14 designated for payment of or securing of obligations
15 or anticipated redevelopment projects costs over the
16 next 5 fiscal years shall be designated as surplus as
17 set forth in Section 11-74.4-7 hereof.

18 (6) A description of all property purchased by the
19 municipality within the redevelopment project area
20 including:

21 (A) Street address.

22 (B) Approximate size or description of property.

23 (C) Purchase price.

24 (D) Seller of property.

25 (7) A statement setting forth all activities
26 undertaken in furtherance of the objectives of the

1 redevelopment plan, including:

2 (A) Any project implemented in the preceding
3 fiscal year.

4 (B) A description of the redevelopment activities
5 undertaken.

6 (C) A description of any agreements entered into
7 by the municipality with regard to the disposition or
8 redevelopment of any property within the redevelopment
9 project area or the area within the State Sales Tax
10 Boundary.

11 (D) Additional information on the use of all funds
12 received under this Division and steps taken by the
13 municipality to achieve the objectives of the
14 redevelopment plan.

15 (E) Information regarding contracts that the
16 municipality's tax increment advisors or consultants
17 have entered into with entities or persons that have
18 received, or are receiving, payments financed by tax
19 increment revenues produced by the same redevelopment
20 project area.

21 (F) Any reports submitted to the municipality by
22 the joint review board.

23 (G) A review of public and, to the extent
24 possible, private investment actually undertaken to
25 date after the effective date of this amendatory Act
26 of the 91st General Assembly and estimated to be

1 undertaken during the following year. This review
2 shall, on a project-by-project basis, set forth the
3 estimated amounts of public and private investment
4 incurred after the effective date of this amendatory
5 Act of the 91st General Assembly and provide the ratio
6 of private investment to public investment to the date
7 of the report and as estimated to the completion of the
8 redevelopment project.

9 (8) With regard to any obligations issued by the
10 municipality:

11 (A) copies of any official statements; and

12 (B) an analysis prepared by financial advisor or
13 underwriter, chosen by the municipality, setting forth
14 the: (i) nature and term of obligation; (ii) projected
15 debt service including required reserves and debt
16 coverage; and (iii) actual debt service.

17 (9) For special tax allocation funds that have
18 experienced cumulative deposits of incremental tax
19 revenues of \$100,000 or more, a certified audit report
20 reviewing compliance with this Act performed by an
21 independent public accountant certified and licensed by
22 the authority of the State of Illinois. The financial
23 portion of the audit must be conducted in accordance with
24 Standards for Audits of Governmental Organizations,
25 Programs, Activities, and Functions adopted by the
26 Comptroller General of the United States (1981), as

1 amended, or the standards specified by Section 8-8-5 of
2 the Illinois Municipal Auditing Law of the Illinois
3 Municipal Code. The audit report shall contain a letter
4 from the independent certified public accountant
5 indicating compliance or noncompliance with the
6 requirements of subsection (q) of Section 11-74.4-3. For
7 redevelopment plans or projects that would result in the
8 displacement of residents from 10 or more inhabited
9 residential units or that contain 75 or more inhabited
10 residential units, notice of the availability of the
11 information, including how to obtain the report, required
12 in this subsection shall also be sent by mail to all
13 residents or organizations that operate in the
14 municipality that register with the municipality for that
15 information according to registration procedures adopted
16 under Section 11-74.4-4.2. All municipalities are subject
17 to this provision.

18 (10) A list of all intergovernmental agreements in
19 effect during the fiscal year to which the municipality is
20 a party and an accounting of any moneys transferred or
21 received by the municipality during that fiscal year
22 pursuant to those intergovernmental agreements.

23 In addition to information required to be reported under
24 this Section, for Fiscal Year 2022 and each fiscal year
25 thereafter, reporting municipalities shall also report to the
26 Comptroller annually in a manner and format prescribed by the

1 Comptroller: (1) the number of jobs, if any, projected to be
2 created for each redevelopment project area at the time of
3 approval of the redevelopment agreement; (2) the number of
4 jobs, if any, created as a result of the development to date
5 for that reporting period under the same guidelines and
6 assumptions as was used for the projections used at the time of
7 approval of the redevelopment agreement; (3) the amount of
8 increment projected to be created at the time of approval of
9 the redevelopment agreement for each redevelopment project
10 area; (4) the amount of increment created as a result of the
11 development to date for that reporting period using the same
12 assumptions as was used for the projections used at the time of
13 the approval of the redevelopment agreement; and (5) the
14 stated rate of return identified by the developer to the
15 municipality for each redevelopment project area, if any.
16 Stated rates of return required to be reported in item (5)
17 shall be independently verified by a third party chosen by the
18 municipality. Reporting municipalities shall also report to
19 the Comptroller a copy of the redevelopment plan each time the
20 redevelopment plan is enacted, amended, or extended in a
21 manner and format prescribed by the Comptroller. These
22 requirements shall only apply to redevelopment projects
23 beginning in or after Fiscal Year 2022.

24 (d-1) Prior to the effective date of this amendatory Act
25 of the 91st General Assembly, municipalities with populations
26 of over 1,000,000 shall, after adoption of a redevelopment

1 plan or project, make available upon request to any taxing
2 district in which the redevelopment project area is located
3 the following information:

4 (1) Any amendments to the redevelopment plan, the
5 redevelopment project area, or the State Sales Tax
6 Boundary; and

7 (2) In connection with any redevelopment project area
8 for which the municipality has outstanding obligations
9 issued to provide for redevelopment project costs pursuant
10 to Section 11-74.4-7, audited financial statements of the
11 special tax allocation fund.

12 (e) The joint review board shall meet annually 180 days
13 after the close of the municipal fiscal year or as soon as the
14 redevelopment project audit for that fiscal year becomes
15 available to review the effectiveness and status of the
16 redevelopment project area up to that date.

17 (f) (Blank).

18 (g) In the event that a municipality has held a public
19 hearing under this Section prior to March 14, 1994 (the
20 effective date of Public Act 88-537), the requirements imposed
21 by Public Act 88-537 relating to the method of fixing the time
22 and place for public hearing, the materials and information
23 required to be made available for public inspection, and the
24 information required to be sent after adoption of an ordinance
25 or resolution fixing a time and place for public hearing shall
26 not be applicable.

1 (h) On and after the effective date of this amendatory Act
2 of the 96th General Assembly, the State Comptroller must post
3 on the State Comptroller's official website the information
4 submitted by a municipality pursuant to subsection (d) of this
5 Section. The information must be posted no later than 45 days
6 after the State Comptroller receives the information from the
7 municipality. The State Comptroller must also post a list of
8 the municipalities not in compliance with the reporting
9 requirements set forth in subsection (d) of this Section.

10 (i) No later than 10 years after the corporate authorities
11 of a municipality adopt an ordinance to establish a
12 redevelopment project area, the municipality must compile a
13 status report concerning the redevelopment project area. The
14 status report must detail without limitation the following:
15 (i) the amount of revenue generated within the redevelopment
16 project area, (ii) any expenditures made by the municipality
17 for the redevelopment project area including without
18 limitation expenditures from the special tax allocation fund,
19 (iii) the status of planned activities, goals, and objectives
20 set forth in the redevelopment plan including details on new
21 or planned construction within the redevelopment project area,
22 (iv) the amount of private and public investment within the
23 redevelopment project area, and (v) any other relevant
24 evaluation or performance data. Within 30 days after the
25 municipality compiles the status report, the municipality must
26 hold at least one public hearing concerning the report. The

1 municipality must provide 20 days' public notice of the
2 hearing.

3 (j) Beginning in fiscal year 2011 and in each fiscal year
4 thereafter, a municipality must detail in its annual budget
5 (i) the revenues generated from redevelopment project areas by
6 source and (ii) the expenditures made by the municipality for
7 redevelopment project areas.

8 (Source: P.A. 102-127, eff. 7-23-21.)

9 (65 ILCS 5/11-74.4-7) (from Ch. 24, par. 11-74.4-7)

10 Sec. 11-74.4-7. Obligations secured by the special tax
11 allocation fund set forth in Section 11-74.4-8 for the
12 redevelopment project area may be issued to provide for
13 redevelopment project costs. Such obligations, when so issued,
14 shall be retired in the manner provided in the ordinance
15 authorizing the issuance of such obligations by the receipts
16 of taxes levied as specified in Section 11-74.4-9 against the
17 taxable property included in the area, by revenues as
18 specified by Section 11-74.4-8a and other revenue designated
19 by the municipality. A municipality may in the ordinance
20 pledge all or any part of the funds in and to be deposited in
21 the special tax allocation fund created pursuant to Section
22 11-74.4-8 to the payment of the redevelopment project costs
23 and obligations. Any pledge of funds in the special tax
24 allocation fund shall provide for distribution to the taxing
25 districts and to the Illinois Department of Revenue of moneys

1 not required, pledged, earmarked, or otherwise designated for
2 payment and securing of the obligations and anticipated
3 redevelopment project costs over the next 5 fiscal years and
4 such excess funds shall be calculated annually and deemed to
5 be "surplus" funds. In the event a municipality only applies
6 or pledges a portion of the funds in the special tax allocation
7 fund for the payment or securing of anticipated redevelopment
8 project costs or of obligations, any such funds remaining in
9 the special tax allocation fund after complying with the
10 requirements of the application or pledge, shall also be
11 calculated annually and deemed "surplus" funds. All surplus
12 funds in the special tax allocation fund shall be distributed
13 as soon as possible after they are calculated under this
14 Section ~~annually within 180 days after the close of the~~
15 ~~municipality's fiscal year~~ by being paid by the municipal
16 treasurer to the County Collector, to the Department of
17 Revenue and to the municipality in direct proportion to the
18 tax incremental revenue received as a result of an increase in
19 the equalized assessed value of property in the redevelopment
20 project area, tax incremental revenue received from the State
21 and tax incremental revenue received from the municipality,
22 but not to exceed as to each such source the total incremental
23 revenue received from that source. The County Collector shall
24 thereafter make distribution to the respective taxing
25 districts in the same manner and proportion as the most recent
26 distribution by the county collector to the affected districts

1 of real property taxes from real property in the redevelopment
2 project area.

3 Without limiting the foregoing in this Section, the
4 municipality may in addition to obligations secured by the
5 special tax allocation fund pledge for a period not greater
6 than the term of the obligations towards payment of such
7 obligations any part or any combination of the following: (a)
8 net revenues of all or part of any redevelopment project; (b)
9 taxes levied and collected on any or all property in the
10 municipality; (c) the full faith and credit of the
11 municipality; (d) a mortgage on part or all of the
12 redevelopment project; (d-5) repayment of bonds issued
13 pursuant to subsection (p-130) of Section 19-1 of the School
14 Code; or (e) any other taxes or anticipated receipts that the
15 municipality may lawfully pledge.

16 Such obligations may be issued in one or more series
17 bearing interest at such rate or rates as the corporate
18 authorities of the municipality shall determine by ordinance.
19 Such obligations shall bear such date or dates, mature at such
20 time or times not exceeding 20 years from their respective
21 dates, be in such denomination, carry such registration
22 privileges, be executed in such manner, be payable in such
23 medium of payment at such place or places, contain such
24 covenants, terms and conditions, and be subject to redemption
25 as such ordinance shall provide. Obligations issued pursuant
26 to this Act may be sold at public or private sale at such price

1 as shall be determined by the corporate authorities of the
2 municipalities. No referendum approval of the electors shall
3 be required as a condition to the issuance of obligations
4 pursuant to this Division except as provided in this Section.

5 In the event the municipality authorizes issuance of
6 obligations pursuant to the authority of this Division secured
7 by the full faith and credit of the municipality, which
8 obligations are other than obligations which may be issued
9 under home rule powers provided by Article VII, Section 6 of
10 the Illinois Constitution, or pledges taxes pursuant to (b) or
11 (c) of the second paragraph of this section, the ordinance
12 authorizing the issuance of such obligations or pledging such
13 taxes shall be published within 10 days after such ordinance
14 has been passed in one or more newspapers, with general
15 circulation within such municipality. The publication of the
16 ordinance shall be accompanied by a notice of (1) the specific
17 number of voters required to sign a petition requesting the
18 question of the issuance of such obligations or pledging taxes
19 to be submitted to the electors; (2) the time in which such
20 petition must be filed; and (3) the date of the prospective
21 referendum. The municipal clerk shall provide a petition form
22 to any individual requesting one.

23 If no petition is filed with the municipal clerk, as
24 hereinafter provided in this Section, within 30 days after the
25 publication of the ordinance, the ordinance shall be in
26 effect. But, if within that 30 day period a petition is filed

1 with the municipal clerk, signed by electors in the
2 municipality numbering 10% or more of the number of registered
3 voters in the municipality, asking that the question of
4 issuing obligations using full faith and credit of the
5 municipality as security for the cost of paying for
6 redevelopment project costs, or of pledging taxes for the
7 payment of such obligations, or both, be submitted to the
8 electors of the municipality, the corporate authorities of the
9 municipality shall call a special election in the manner
10 provided by law to vote upon that question, or, if a general,
11 State or municipal election is to be held within a period of
12 not less than 30 or more than 90 days from the date such
13 petition is filed, shall submit the question at the next
14 general, State or municipal election. If it appears upon the
15 canvass of the election by the corporate authorities that a
16 majority of electors voting upon the question voted in favor
17 thereof, the ordinance shall be in effect, but if a majority of
18 the electors voting upon the question are not in favor
19 thereof, the ordinance shall not take effect.

20 The ordinance authorizing the obligations may provide that
21 the obligations shall contain a recital that they are issued
22 pursuant to this Division, which recital shall be conclusive
23 evidence of their validity and of the regularity of their
24 issuance.

25 In the event the municipality authorizes issuance of
26 obligations pursuant to this Section secured by the full faith

1 and credit of the municipality, the ordinance authorizing the
2 obligations may provide for the levy and collection of a
3 direct annual tax upon all taxable property within the
4 municipality sufficient to pay the principal thereof and
5 interest thereon as it matures, which levy may be in addition
6 to and exclusive of the maximum of all other taxes authorized
7 to be levied by the municipality, which levy, however, shall
8 be abated to the extent that monies from other sources are
9 available for payment of the obligations and the municipality
10 certifies the amount of said monies available to the county
11 clerk.

12 A certified copy of such ordinance shall be filed with the
13 county clerk of each county in which any portion of the
14 municipality is situated, and shall constitute the authority
15 for the extension and collection of the taxes to be deposited
16 in the special tax allocation fund.

17 A municipality may also issue its obligations to refund in
18 whole or in part, obligations theretofore issued by such
19 municipality under the authority of this Act, whether at or
20 prior to maturity, provided however, that the last maturity of
21 the refunding obligations may not be later than the dates set
22 forth under Section 11-74.4-3.5.

23 In the event a municipality issues obligations under home
24 rule powers or other legislative authority the proceeds of
25 which are pledged to pay for redevelopment project costs, the
26 municipality may, if it has followed the procedures in

1 conformance with this division, retire said obligations from
2 funds in the special tax allocation fund in amounts and in such
3 manner as if such obligations had been issued pursuant to the
4 provisions of this division.

5 All obligations heretofore or hereafter issued pursuant to
6 this Act shall not be regarded as indebtedness of the
7 municipality issuing such obligations or any other taxing
8 district for the purpose of any limitation imposed by law.

9 (Source: P.A. 100-531, eff. 9-22-17.)

10 (65 ILCS 5/11-74.4-8) (from Ch. 24, par. 11-74.4-8)

11 Sec. 11-74.4-8. Tax increment allocation financing. A
12 municipality may not adopt tax increment financing in a
13 redevelopment project area after July 30, 1997 (the effective
14 date of Public Act 90-258) that will encompass an area that is
15 currently included in an enterprise zone created under the
16 Illinois Enterprise Zone Act unless that municipality,
17 pursuant to Section 5.4 of the Illinois Enterprise Zone Act,
18 amends the enterprise zone designating ordinance to limit the
19 eligibility for tax abatements as provided in Section 5.4.1 of
20 the Illinois Enterprise Zone Act. A municipality, at the time
21 a redevelopment project area is designated, may adopt tax
22 increment allocation financing by passing an ordinance
23 providing that the ad valorem taxes, if any, arising from the
24 levies upon taxable real property in such redevelopment
25 project area by taxing districts and tax rates determined in

1 the manner provided in paragraph (c) of Section 11-74.4-9 each
2 year after the effective date of the ordinance until
3 redevelopment project costs and all municipal obligations
4 financing redevelopment project costs incurred under this
5 Division have been paid shall be divided as follows, provided,
6 however, that with respect to any redevelopment project area
7 located within a transit facility improvement area established
8 pursuant to Section 11-74.4-3.3 in a municipality with a
9 population of 1,000,000 or more, ad valorem taxes, if any,
10 arising from the levies upon taxable real property in such
11 redevelopment project area shall be allocated as specifically
12 provided in this Section:

13 (a) That portion of taxes levied upon each taxable
14 lot, block, tract, or parcel of real property which is
15 attributable to the lower of the current equalized
16 assessed value or the initial equalized assessed value of
17 each such taxable lot, block, tract, or parcel of real
18 property in the redevelopment project area shall be
19 allocated to and when collected shall be paid by the
20 county collector to the respective affected taxing
21 districts in the manner required by law in the absence of
22 the adoption of tax increment allocation financing.

23 (b) Except from a tax levied by a township to retire
24 bonds issued to satisfy court-ordered damages, that
25 portion, if any, of such taxes which is attributable to
26 the increase in the current equalized assessed valuation

1 of each taxable lot, block, tract, or parcel of real
2 property in the redevelopment project area over and above
3 the initial equalized assessed value of each property in
4 the project area shall be allocated to and when collected
5 shall be paid to the municipal treasurer who shall deposit
6 said taxes into a special fund called the special tax
7 allocation fund of the municipality for the purpose of
8 paying redevelopment project costs and obligations
9 incurred in the payment thereof. Some of the moneys
10 deposited into the special tax allocation fund shall be
11 used for businesses that are currently located in or move
12 into the redevelopment project area and that employ fewer
13 than 50 full-time employees.

14 In any county with a population of 3,000,000 or more
15 that has adopted a procedure for collecting taxes that
16 provides for one or more of the installments of the taxes
17 to be billed and collected on an estimated basis, the
18 municipal treasurer shall be paid for deposit in the
19 special tax allocation fund of the municipality, from the
20 taxes collected from estimated bills issued for property
21 in the redevelopment project area, the difference between
22 the amount actually collected from each taxable lot,
23 block, tract, or parcel of real property within the
24 redevelopment project area and an amount determined by
25 multiplying the rate at which taxes were last extended
26 against the taxable lot, block, tract, or parcel of real

1 property in the manner provided in subsection (c) of
2 Section 11-74.4-9 by the initial equalized assessed value
3 of the property divided by the number of installments in
4 which real estate taxes are billed and collected within
5 the county; provided that the payments on or before
6 December 31, 1999 to a municipal treasurer shall be made
7 only if each of the following conditions are met:

8 (1) The total equalized assessed value of the
9 redevelopment project area as last determined was not
10 less than 175% of the total initial equalized assessed
11 value.

12 (2) Not more than 50% of the total equalized
13 assessed value of the redevelopment project area as
14 last determined is attributable to a piece of property
15 assigned a single real estate index number.

16 (3) The municipal clerk has certified to the
17 county clerk that the municipality has issued its
18 obligations to which there has been pledged the
19 incremental property taxes of the redevelopment
20 project area or taxes levied and collected on any or
21 all property in the municipality or the full faith and
22 credit of the municipality to pay or secure payment
23 for all or a portion of the redevelopment project
24 costs. The certification shall be filed annually no
25 later than September 1 for the estimated taxes to be
26 distributed in the following year; however, for the

1 year 1992 the certification shall be made at any time
2 on or before March 31, 1992.

3 (4) The municipality has not requested that the
4 total initial equalized assessed value of real
5 property be adjusted as provided in subsection (b) of
6 Section 11-74.4-9.

7 The conditions of paragraphs (1) through (4) do not
8 apply after December 31, 1999 to payments to a municipal
9 treasurer made by a county with 3,000,000 or more
10 inhabitants that has adopted an estimated billing
11 procedure for collecting taxes. If a county that has
12 adopted the estimated billing procedure makes an erroneous
13 overpayment of tax revenue to the municipal treasurer,
14 then the county may seek a refund of that overpayment. The
15 county shall send the municipal treasurer a notice of
16 liability for the overpayment on or before the mailing
17 date of the next real estate tax bill within the county.
18 The refund shall be limited to the amount of the
19 overpayment.

20 It is the intent of this Division that after July 29,
21 1988 (the effective date of Public Act 85-1142) a
22 municipality's own ad valorem tax arising from levies on
23 taxable real property be included in the determination of
24 incremental revenue in the manner provided in paragraph
25 (c) of Section 11-74.4-9. If the municipality does not
26 extend such a tax, it shall annually deposit in the

1 municipality's Special Tax Increment Fund an amount equal
2 to 10% of the total contributions to the fund from all
3 other taxing districts in that year. The annual 10%
4 deposit required by this paragraph shall be limited to the
5 actual amount of municipally produced incremental tax
6 revenues available to the municipality from taxpayers
7 located in the redevelopment project area in that year if:
8 (a) the plan for the area restricts the use of the property
9 primarily to industrial purposes, (b) the municipality
10 establishing the redevelopment project area is a home rule
11 community with a 1990 population of between 25,000 and
12 50,000, (c) the municipality is wholly located within a
13 county with a 1990 population of over 750,000 and (d) the
14 redevelopment project area was established by the
15 municipality prior to June 1, 1990. This payment shall be
16 in lieu of a contribution of ad valorem taxes on real
17 property. If no such payment is made, any redevelopment
18 project area of the municipality shall be dissolved.

19 If a municipality has adopted tax increment allocation
20 financing by ordinance and the County Clerk thereafter
21 certifies the "total initial equalized assessed value as
22 adjusted" of the taxable real property within such
23 redevelopment project area in the manner provided in
24 paragraph (b) of Section 11-74.4-9, each year after the
25 date of the certification of the total initial equalized
26 assessed value as adjusted until redevelopment project

1 costs and all municipal obligations financing
2 redevelopment project costs have been paid the ad valorem
3 taxes, if any, arising from the levies upon the taxable
4 real property in such redevelopment project area by taxing
5 districts and tax rates determined in the manner provided
6 in paragraph (c) of Section 11-74.4-9 shall be divided as
7 follows, provided, however, that with respect to any
8 redevelopment project area located within a transit
9 facility improvement area established pursuant to Section
10 11-74.4-3.3 in a municipality with a population of
11 1,000,000 or more, ad valorem taxes, if any, arising from
12 the levies upon the taxable real property in such
13 redevelopment project area shall be allocated as
14 specifically provided in this Section:

15 (1) That portion of the taxes levied upon each
16 taxable lot, block, tract, or parcel of real property
17 which is attributable to the lower of the current
18 equalized assessed value or "current equalized
19 assessed value as adjusted" or the initial equalized
20 assessed value of each such taxable lot, block, tract,
21 or parcel of real property existing at the time tax
22 increment financing was adopted, minus the total
23 current homestead exemptions under Article 15 of the
24 Property Tax Code in the redevelopment project area,l
25 shall be allocated to and when collected shall be paid
26 by the county collector to the respective affected

1 taxing districts in the manner required by law in the
2 absence of the adoption of tax increment allocation
3 financing.

4 (2) That portion, if any, of such taxes which is
5 attributable to the increase in the current equalized
6 assessed valuation of each taxable lot, block, tract,
7 or parcel of real property in the redevelopment
8 project area, over and above the initial equalized
9 assessed value of each property existing at the time
10 tax increment financing was adopted, minus an amount
11 equal to the change in the current equalized assessed
12 valuation that is attributable to the change caused by
13 the Consumer Price Index for All Urban Consumers
14 during the 12-month calendar year preceding the levy
15 year, minus the total current homestead exemptions
16 pertaining to each piece of property provided by
17 Article 15 of the Property Tax Code in the
18 redevelopment project area, shall be allocated to and
19 when collected shall be paid to the municipal
20 Treasurer, who shall deposit said taxes into a special
21 fund called the special tax allocation fund of the
22 municipality for the purpose of paying redevelopment
23 project costs and obligations incurred in the payment
24 thereof.

25 The municipality may pledge in the ordinance the funds
26 in and to be deposited in the special tax allocation fund

1 for the payment of such costs and obligations. No part of
2 the current equalized assessed valuation of each property
3 in the redevelopment project area attributable to any
4 increase above the total initial equalized assessed value,
5 or the total initial equalized assessed value as adjusted,
6 of such properties shall be used in calculating the
7 general State aid formula, provided for in Section 18-8 of
8 the School Code, or the evidence-based funding formula,
9 provided for in Section 18-8.15 of the School Code, until
10 such time as all redevelopment project costs have been
11 paid as provided for in this Section.

12 Whenever a municipality issues bonds for the purpose
13 of financing redevelopment project costs, such
14 municipality may provide by ordinance for the appointment
15 of a trustee, which may be any trust company within the
16 State, and for the establishment of such funds or accounts
17 to be maintained by such trustee as the municipality shall
18 deem necessary to provide for the security and payment of
19 the bonds. If such municipality provides for the
20 appointment of a trustee, such trustee shall be considered
21 the assignee of any payments assigned by the municipality
22 pursuant to such ordinance and this Section. Any amounts
23 paid to such trustee as assignee shall be deposited in the
24 funds or accounts established pursuant to such trust
25 agreement, and shall be held by such trustee in trust for
26 the benefit of the holders of the bonds, and such holders

1 shall have a lien on and a security interest in such funds
2 or accounts so long as the bonds remain outstanding and
3 unpaid. Upon retirement of the bonds, the trustee shall
4 pay over any excess amounts held to the municipality for
5 deposit in the special tax allocation fund.

6 When such redevelopment projects costs, including,
7 without limitation, all municipal obligations financing
8 redevelopment project costs incurred under this Division,
9 have been paid, all surplus funds then remaining in the
10 special tax allocation fund shall be distributed by being
11 paid by the municipal treasurer to the Department of
12 Revenue, the municipality and the county collector; first
13 to the Department of Revenue and the municipality in
14 direct proportion to the tax incremental revenue received
15 from the State and the municipality, but not to exceed the
16 total incremental revenue received from the State or the
17 municipality less any annual surplus distribution of
18 incremental revenue previously made; with any remaining
19 funds to be paid to the County Collector who shall
20 immediately thereafter pay said funds to the taxing
21 districts in the redevelopment project area in the same
22 manner and proportion as the most recent distribution by
23 the county collector to the affected districts of real
24 property taxes from real property in the redevelopment
25 project area.

26 Notwithstanding any other provision of law, no surplus

1 funds then remaining in the special tax allocation fund
2 may be transferred or paid to any other redevelopment
3 project area unless the municipality receives a report
4 from the joint review board created under subsection (b)
5 of Section 11-74.4-5 approving the transfer of surplus
6 funds remaining in the special tax allocation fund to
7 another redevelopment project area. The joint review board
8 shall convene and issue a written report describing its
9 decision on whether or not to allow the transfer. Each
10 member of the joint review board must agree to this
11 decision. The municipality shall give at least 90 days'
12 written notice to the taxing bodies before transferring
13 surplus funds remaining in the special tax allocation fund
14 to another redevelopment project area. If the joint review
15 board does not file a report, it shall be presumed that the
16 taxing bodies approve of the transfer.

17 Upon the payment of all redevelopment project costs,
18 the retirement of obligations, the distribution of any
19 excess monies pursuant to this Section, and final closing
20 of the books and records of the redevelopment project
21 area, the municipality shall adopt an ordinance dissolving
22 the special tax allocation fund for the redevelopment
23 project area and terminating the designation of the
24 redevelopment project area as a redevelopment project
25 area. Title to real or personal property and public
26 improvements acquired by or for the municipality as a

1 result of the redevelopment project and plan shall vest in
2 the municipality when acquired and shall continue to be
3 held by the municipality after the redevelopment project
4 area has been terminated. Municipalities shall notify
5 affected taxing districts prior to November 1 if the
6 redevelopment project area is to be terminated by December
7 31 of that same year. If a municipality extends estimated
8 dates of completion of a redevelopment project and
9 retirement of obligations to finance a redevelopment
10 project, as allowed by Public Act 87-1272, that extension
11 shall not extend the property tax increment allocation
12 financing authorized by this Section. Thereafter the rates
13 of the taxing districts shall be extended and taxes
14 levied, collected and distributed in the manner applicable
15 in the absence of the adoption of tax increment allocation
16 financing.

17 If a municipality with a population of 1,000,000 or
18 more has adopted by ordinance tax increment allocation
19 financing for a redevelopment project area located in a
20 transit facility improvement area established pursuant to
21 Section 11-74.4-3.3, for each year after the effective
22 date of the ordinance until redevelopment project costs
23 and all municipal obligations financing redevelopment
24 project costs have been paid, the ad valorem taxes, if
25 any, arising from the levies upon the taxable real
26 property in that redevelopment project area by taxing

1 districts and tax rates determined in the manner provided
2 in paragraph (c) of Section 11-74.4-9 shall be divided as
3 follows:

4 (1) That portion of the taxes levied upon each
5 taxable lot, block, tract, or parcel of real property
6 which is attributable to the lower of (i) the current
7 equalized assessed value or "current equalized
8 assessed value as adjusted" or (ii) the initial
9 equalized assessed value of each such taxable lot,
10 block, tract, or parcel of real property existing at
11 the time tax increment financing was adopted, minus
12 the total current homestead exemptions under Article
13 15 of the Property Tax Code in the redevelopment
14 project area, shall be allocated to and when collected
15 shall be paid by the county collector to the
16 respective affected taxing districts in the manner
17 required by law in the absence of the adoption of tax
18 increment allocation financing.

19 (2) That portion, if any, of such taxes which is
20 attributable to the increase in the current equalized
21 assessed valuation of each taxable lot, block, tract,
22 or parcel of real property in the redevelopment
23 project area, over and above the initial equalized
24 assessed value of each property existing at the time
25 tax increment financing was adopted, minus the total
26 current homestead exemptions pertaining to each piece

1 of property provided by Article 15 of the Property Tax
2 Code in the redevelopment project area, shall be
3 allocated to and when collected shall be paid by the
4 county collector as follows:

5 (A) First, that portion which would be payable
6 to a school district whose boundaries are
7 coterminous with such municipality in the absence
8 of the adoption of tax increment allocation
9 financing, shall be paid to such school district
10 in the manner required by law in the absence of the
11 adoption of tax increment allocation financing;
12 then

13 (B) 80% of the remaining portion shall be paid
14 to the municipal Treasurer, who shall deposit said
15 taxes into a special fund called the special tax
16 allocation fund of the municipality for the
17 purpose of paying redevelopment project costs and
18 obligations incurred in the payment thereof; and
19 then

20 (C) 20% of the remaining portion shall be paid
21 to the respective affected taxing districts, other
22 than the school district described in clause (a)
23 above, in the manner required by law in the
24 absence of the adoption of tax increment
25 allocation financing.

26 Nothing in this Section shall be construed as relieving

1 property in such redevelopment project areas from being
2 assessed as provided in the Property Tax Code or as relieving
3 owners of such property from paying a uniform rate of taxes, as
4 required by Section 4 of Article IX of the Illinois
5 Constitution.

6 (Source: P.A. 102-558, eff. 8-20-21.)

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

1

INDEX

2

Statutes amended in order of appearance

3

65 ILCS 5/11-74.4-3 from Ch. 24, par. 11-74.4-3

4

65 ILCS 5/11-74.4-3.5

5

65 ILCS 5/11-74.4-5 from Ch. 24, par. 11-74.4-5

6

65 ILCS 5/11-74.4-7 from Ch. 24, par. 11-74.4-7

7

65 ILCS 5/11-74.4-8 from Ch. 24, par. 11-74.4-8