

104TH GENERAL ASSEMBLY**State of Illinois****2025 and 2026****SB3829**

Introduced 2/6/2026, by Sen. Rachel Ventura

SYNOPSIS AS INTRODUCED:

See Index

Creates the Local Government Business Anti-Poaching Act. Provides that no municipality or county shall offer after the effective date of the Act any incentive to a business or corporation to move its headquarters located in Illinois, or any part of its business located in Illinois, away from the current location. Defines "incentive". Limits home rule powers. Amends the Tax Increment Allocation Redevelopment Act of the Illinois Municipal Code. Adds 2 factors to the determination of a "blighted area" for improved, industrial, commercial, and residential buildings or improvements: (i) if the redevelopment project area has had an annual average unemployment rate of at least 120% of the State's annual average unemployment rate; and (ii) if the redevelopment project area has a poverty rate of at least 20%, 50% or more of children in the redevelopment project area participate in the federal free lunch program, or 20% or more households in the redevelopment project area receive assistance under the Supplemental Nutrition Assistance Program. Removes or modifies various factors from the definitions of "blighted area" and "conservation area" for improved and vacant areas. Provides that a new redevelopment project shall have a completion date no later than December 31st of the 10th year after the ordinance was adopted (rather than the 23rd year) and may be extended to 15 years (rather than 35 years). Provides that the joint review board and municipality shall approve surplus funds and extensions of redevelopment project area completion dates. Provides that surplus funds shall be distributed annually within 90 days (rather than 180 days) after the close of a municipality's fiscal year. Provides that a new or modified redevelopment project area that overlaps with any existing redevelopment project area shall not be approved. Provides that 10% of the moneys deposited into the special tax allocation fund shall be transferred, by the municipal treasurer, to the local chamber of commerce or chambers of commerce representing the redevelopment project area no later than 30 days after each deposit to the tax allocation fund. Makes other changes. Effective July 1, 2026, except that provisions concerning the Local Government Business Anti-Poaching Act are effective immediately.

LRB104 16904 RTM 30315 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 Article 5.

5 Section 5-1. Short title. This Act may be cited as the
6 Local Government Business Anti-Poaching Act.

7 Section 5-5. Definition. As used in this Act, "incentive"
8 means any economic benefit, financial benefit, or other
9 benefit, such as those authorized under the Economic
10 Development for a Growing Economy Tax Credit Act, the Property
11 Tax Code, the Counties Code, the Illinois Municipal Code
12 (including the Tax Increment Allocation Redevelopment Act), or
13 any other provision of law authorizing abatements, credits, or
14 tax or fee reductions.

15 Section 5-10. Illinois business poaching prohibited.
16 Notwithstanding any other provision of law, no municipality or
17 county shall offer after the effective date of this Act any
18 incentive to a business or corporation to move its
19 headquarters located in Illinois, or any part of its business
20 located in Illinois, away from the current location.

1 Section 5-15. Home rule. The regulation of offering any
2 incentive to a business or corporation to move its
3 headquarters located in Illinois, or any part of its business
4 located in Illinois, away from the current location is an
5 exclusive power and function of the State. A home rule unit may
6 not regulate such matters. This Act is a denial and limitation
7 of home rule powers and functions under subsection (h) of
8 Section 6 of Article VII of the Illinois Constitution.

9 Article 10.

10 Section 10-5. The Illinois Municipal Code is amended by
11 changing Sections 11-74.4-3, 11-74.4-3.5, 11-74.4-5,
12 11-74.4-7, and 11-74.4-8 as follows:

13 (65 ILCS 5/11-74.4-3) (from Ch. 24, par. 11-74.4-3)

14 (Text of Section before amendment by P.A. 104-457)

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

19 (a) For any redevelopment project area that has been
20 designated pursuant to this Section by an ordinance adopted
21 prior to July 1, 2026 ~~November 1, 1999~~ ~~(the effective date of~~
22 ~~Public Act 91-478)~~, "blighted area" shall have the meaning set
23 forth in this Section prior to that date.

1 On and after July 1, 2026 ~~November 1, 1999~~, "blighted
2 area" means any improved or vacant area, excluding farmland,
3 within the boundaries of a redevelopment project area located
4 within the territorial limits of the municipality where:

5 (1) If improved, industrial, commercial, and
6 residential buildings or improvements are detrimental to
7 the public safety, health, or welfare because of a
8 combination of 5 or more of the following factors, each of
9 which is (i) present, with that presence documented, to a
10 meaningful extent so that a municipality may reasonably
11 find that the factor is clearly present within the intent
12 of the Act and (ii) reasonably distributed throughout the
13 improved part of the redevelopment project area:

14 (A) Dilapidation. An advanced state of disrepair
15 or neglect of necessary repairs to the primary
16 structural components of buildings or improvements in
17 such a combination that a documented building
18 condition analysis determines that major repair is
19 required or the defects are so serious and so
20 extensive that the buildings must be removed.

21 (B) Obsolescence. The condition or process of
22 falling into disuse. Structures have become ill-suited
23 for the original use.

24 (C) (Blank). ~~Deterioration. With respect to~~
25 ~~buildings, defects including, but not limited to,~~
26 ~~major defects in the secondary building components~~

1 ~~such as doors, windows, porches, gutters and~~
2 ~~downspouts, and fascia. With respect to surface~~
3 ~~improvements, that the condition of roadways, alleys,~~
4 ~~curbs, gutters, sidewalks, off-street parking, and~~
5 ~~surface storage areas evidence deterioration,~~
6 ~~including, but not limited to, surface cracking,~~
7 ~~crumbling, potholes, depressions, loose paving~~
8 ~~material, and weeds protruding through paved surfaces.~~

9 (D) (Blank). ~~Presence of structures below minimum~~
10 ~~code standards. All structures that do not meet the~~
11 ~~standards of zoning, subdivision, building, fire, and~~
12 ~~other governmental codes applicable to property, but~~
13 ~~not including housing and property maintenance codes.~~

14 (E) Illegal use of individual structures. The use
15 of structures in violation of applicable federal,
16 State, or local laws, exclusive of those applicable to
17 the presence of structures below minimum code
18 standards.

19 (F) (Blank). ~~Excessive vacancies. The presence of~~
20 ~~buildings that are unoccupied or under-utilized and~~
21 ~~that represent an adverse influence on the area~~
22 ~~because of the frequency, extent, or duration of the~~
23 ~~vacancies.~~

24 (G) (Blank). ~~Lack of ventilation, light, or~~
25 ~~sanitary facilities. The absence of adequate~~
26 ~~ventilation for light or air circulation in spaces or~~

1 ~~rooms without windows, or that require the removal of~~
2 ~~dust, odor, gas, smoke, or other noxious airborne~~
3 ~~materials. Inadequate natural light and ventilation~~
4 ~~means the absence of skylights or windows for interior~~
5 ~~spaces or rooms and improper window sizes and amounts~~
6 ~~by room area to window area ratios. Inadequate~~
7 ~~sanitary facilities refers to the absence or~~
8 ~~inadequacy of garbage storage and enclosure, bathroom~~
9 ~~facilities, hot water and kitchens, and structural~~
10 ~~inadequacies preventing ingress and egress to and from~~
11 ~~all rooms and units within a building.~~

12 (H) Inadequate utilities. Underground and overhead
13 utilities such as storm sewers and storm drainage,
14 sanitary sewers, water lines, and gas, telephone, and
15 electrical services that are shown to be inadequate.
16 Inadequate utilities are those that are: (i) of
17 insufficient capacity to serve the uses in the
18 redevelopment project area, (ii) deteriorated,
19 antiquated, obsolete, or in disrepair, or (iii)
20 lacking within the redevelopment project area.

21 (I) Excessive land coverage and overcrowding of
22 structures and community facilities. The
23 over-intensive use of property and the crowding of
24 buildings and accessory facilities onto a site.
25 Examples of problem conditions warranting the
26 designation of an area as one exhibiting excessive

1 land coverage are: (i) the presence of buildings
2 either improperly situated on parcels or located on
3 parcels of inadequate size and shape in relation to
4 present-day standards of development for health and
5 safety and (ii) the presence of multiple buildings on
6 a single parcel. For there to be a finding of excessive
7 land coverage, these parcels must exhibit one or more
8 of the following conditions: insufficient provision
9 for light and air within or around buildings,
10 increased threat of spread of fire due to the close
11 proximity of buildings, lack of adequate or proper
12 access to a public right-of-way, lack of reasonably
13 required off-street parking, or inadequate provision
14 for loading and service.

15 (J) (Blank). ~~Deleterious land use or layout. The~~
16 ~~existence of incompatible land use relationships,~~
17 ~~buildings occupied by inappropriate mixed uses, or~~
18 ~~uses considered to be noxious, offensive, or~~
19 ~~unsuitable for the surrounding area.~~

20 (K) Environmental clean-up. The proposed
21 redevelopment project area has incurred Illinois
22 Environmental Protection Agency or United States
23 Environmental Protection Agency remediation costs for,
24 or a study conducted by an independent consultant
25 recognized as having expertise in environmental
26 remediation has determined a need for, the clean-up of

1 hazardous waste, hazardous substances, or underground
2 storage tanks required by State or federal law,
3 provided that the remediation costs constitute a
4 material impediment to the development or
5 redevelopment of the redevelopment project area.

6 (L) (Blank). ~~Lack of community planning. The~~
7 ~~proposed redevelopment project area was developed~~
8 ~~prior to or without the benefit or guidance of a~~
9 ~~community plan. This means that the development~~
10 ~~occurred prior to the adoption by the municipality of~~
11 ~~a comprehensive or other community plan or that the~~
12 ~~plan was not followed at the time of the area's~~
13 ~~development. This factor must be documented by~~
14 ~~evidence of adverse or incompatible land use~~
15 ~~relationships, inadequate street layout, improper~~
16 ~~subdivision, parcels of inadequate shape and size to~~
17 ~~meet contemporary development standards, or other~~
18 ~~evidence demonstrating an absence of effective~~
19 ~~community planning.~~

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

1 ~~is increasing at an annual rate that is less than the~~
2 ~~Consumer Price Index for All Urban Consumers published~~
3 ~~by the United States Department of Labor or successor~~
4 ~~agency for 3 of the last 5 calendar years prior to the~~
5 ~~year in which the redevelopment project area is~~
6 ~~designated.~~

7 (N) The proposed redevelopment project area has
8 had an annual average unemployment rate of at least
9 120% of the State's annual average unemployment rate
10 for the most recent calendar year that immediately
11 preceded the calendar year last reported by the
12 Department of Employment Security.

13 (O) The proposed redevelopment project area has a
14 poverty rate of at least: 20% according to the latest
15 federal decennial census; 50% or more of children in
16 the proposed redevelopment project area participate in
17 the federal free lunch program according to reported
18 statistics from the State Board of Education; or 20%
19 or more households in the proposed redevelopment
20 project area receive assistance under the Supplemental
21 Nutrition Assistance Program according to the latest
22 federal decennial census.

23 (2) If vacant, the sound growth of the redevelopment
24 project area is impaired by a combination of 2 or more of
25 the following factors, each of which is (i) present, with
26 that presence documented, to a meaningful extent so that a

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

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

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

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

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

24 (E) The area has incurred Illinois Environmental
25 Protection Agency or United States Environmental
26 Protection Agency remediation costs for, or a study

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

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

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

1 of the Act and (ii) is reasonably distributed throughout
2 the vacant part of the redevelopment project area to which
3 it pertains:

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

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

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

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

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

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

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

11 (b) For any redevelopment project area that has been
12 designated pursuant to this Section by an ordinance adopted
13 prior to July 1, 2026 ~~November 1, 1999~~ ~~(the effective date of~~
14 ~~Public Act 91-478)~~, "conservation area" shall have the meaning
15 set forth in this Section prior to that date.

16 On and after July 1, 2026 ~~November 1, 1999~~, "conservation
17 area" means any improved area within the boundaries of a
18 redevelopment project area located within the territorial
19 limits of the municipality in which 50% or more of the
20 structures in the area have an age of 35 years or more. Such an
21 area is not yet a blighted area but because of a combination of
22 3 or more of the following factors is detrimental to the public
23 safety, health, morals or welfare and such an area may become a
24 blighted area:

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

1 ~~structural components of buildings or improvements in such~~
2 ~~a combination that a documented building condition~~
3 ~~analysis determines that major repair is required or the~~
4 ~~defects are so serious and so extensive that the buildings~~
5 ~~must be 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) (Blank). ~~Deterioration. With respect to buildings,~~
10 ~~defects including, but not limited to, major defects in~~
11 ~~the 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) (Blank). ~~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) (Blank). ~~Excessive vacancies. The presence of~~
3 ~~buildings that are unoccupied or under-utilized and that~~
4 ~~represent an adverse influence on the area because of the~~
5 ~~frequency, extent, or duration of the vacancies.~~

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

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

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

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

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

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

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

(d) "Industrial park conservation area" means an area within the boundaries of a redevelopment project area located within the territorial limits of a municipality that is a labor surplus municipality or within 1 1/2 miles of the territorial limits of a municipality that is a labor surplus municipality if the area is annexed to the municipality; which area is zoned as industrial no later than at the time the municipality by ordinance designates the redevelopment project area, and which area includes both vacant land suitable for use as an industrial park and a blighted area or conservation 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 (3) The redevelopment plan establishes the estimated
18 dates of completion of the redevelopment project and
19 retirement of obligations issued to finance redevelopment
20 project costs. Those dates may not be later than the dates
21 set forth under Section 11-74.4-3.5.

22 A municipality may by municipal ordinance amend an
23 existing redevelopment plan to conform to this paragraph
24 (3) as amended by Public Act 91-478, which municipal
25 ordinance may be adopted without further hearing or notice
26 and without complying with the procedures provided in this

1 Act pertaining to an amendment to or the initial approval
2 of a redevelopment plan and project and designation of a
3 redevelopment project area.

4 (3.5) The municipality finds, in the case of an
5 industrial park conservation area, also that the
6 municipality is a labor surplus municipality and that the
7 implementation of the redevelopment plan will reduce
8 unemployment, create new jobs and by the provision of new
9 facilities enhance the tax base of the taxing districts
10 that extend into the redevelopment project area.

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

20 (5) If: (a) the redevelopment plan will not result in
21 displacement of residents from 10 or more inhabited
22 residential units, and the municipality certifies in the
23 plan that such displacement will not result from the plan;
24 or (b) the redevelopment plan is for a redevelopment
25 project area or a qualifying transit facility located
26 within a transit facility improvement area established

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

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

26 Part II of the housing impact study shall identify the

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

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

16 (7) On and after November 1, 1999, no redevelopment
17 plan shall be adopted, nor an existing plan amended, nor
18 shall residential housing that is occupied by households
19 of low-income and very low-income persons in currently
20 existing redevelopment project areas be removed after
21 November 1, 1999 unless the redevelopment plan provides,
22 with respect to inhabited housing units that are to be
23 removed for households of low-income and very low-income
24 persons, affordable housing and relocation assistance not
25 less than that which would be provided under the federal
26 Uniform Relocation Assistance and Real Property

1 Acquisition Policies Act of 1970 and the regulations under
2 that Act, including the eligibility criteria. Affordable
3 housing may be either existing or newly constructed
4 housing. For purposes of this paragraph (7), "low-income
5 households", "very low-income households", and "affordable
6 housing" have the meanings set forth in the Illinois
7 Affordable Housing Act. The municipality shall make a good
8 faith effort to ensure that this affordable housing is
9 located in or near the redevelopment project area within
10 the municipality.

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

18 (9) For redevelopment project areas designated prior
19 to November 1, 1999, the redevelopment plan may be amended
20 without further joint review board meeting or hearing,
21 provided that the municipality shall give notice of any
22 such changes by mail to each affected taxing district and
23 registrant on the interested party registry, to authorize
24 the municipality to expend tax increment revenues for
25 redevelopment project costs defined by paragraphs (5) and
26 (7.5), subparagraphs (E) and (F) of paragraph (11), and

1 paragraph (11.5) of subsection (q) of Section 11-74.4-3,
2 so long as the changes do not increase the total estimated
3 redevelopment project costs set out in the redevelopment
4 plan by more than 5% after adjustment for inflation from
5 the date the plan was adopted.

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

19 (p) "Redevelopment project area" means an area designated
20 by the municipality, which is not less in the aggregate than 1
21 1/2 acres and in respect to which the municipality has made a
22 finding that there exist conditions which cause the area to be
23 classified as an industrial park conservation area or a
24 blighted area or a conservation area, or a combination of both
25 blighted areas and conservation areas.

26 (p-1) Notwithstanding any provision of this Act to the

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

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

19 (q) "Redevelopment project costs", except for
20 redevelopment project areas created pursuant to subsection
21 (p-1) or (p-2), means and includes the sum total of all
22 reasonable or necessary costs incurred or estimated to be
23 incurred, and any such costs incidental to a redevelopment
24 plan and a redevelopment project. Such costs include, without
25 limitation, the following:

26 (1) Costs of studies, surveys, development of plans,

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

1 by the consultant or advisor;

2 (1.5) After July 1, 1999, annual administrative costs
3 shall not include general overhead or administrative costs
4 of the municipality that would still have been incurred by
5 the municipality if the municipality had not designated a
6 redevelopment project area or approved a redevelopment
7 plan;

8 (1.6) The cost of marketing sites within the
9 redevelopment project area to prospective businesses,
10 developers, and investors;

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

19 (3) Costs of rehabilitation, reconstruction or repair
20 or remodeling of existing public or private buildings,
21 fixtures, and leasehold improvements; and the cost of
22 replacing an existing public building if pursuant to the
23 implementation of a redevelopment project the existing
24 public building is to be demolished to use the site for
25 private investment or devoted to a different use requiring
26 private investment; including any direct or indirect costs

1 relating to Green Globes or LEED certified construction
2 elements or construction elements with an equivalent
3 certification;

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

1 maintenance, or repair of transit vehicles and is located
2 in a transit facility improvement area that has been
3 established pursuant to Section 11-74.4-3.3;

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

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

16 (7) To the extent the municipality by written
17 agreement accepts and approves the same, all or a portion
18 of a taxing district's capital costs resulting from the
19 redevelopment project necessarily incurred or to be
20 incurred within a taxing district in furtherance of the
21 objectives of the redevelopment plan and project;

22 (7.5) 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 November 1, 1999, an elementary, secondary, or
26 unit school district's increased costs attributable to

1 assisted housing units located within the redevelopment
2 project area for which the developer or redeveloper
3 receives financial assistance through an agreement with
4 the municipality or because the municipality incurs the
5 cost of necessary infrastructure improvements within the
6 boundaries of the assisted housing sites necessary for the
7 completion of that housing as authorized by this Act, and
8 which costs shall be paid by the municipality from the
9 Special Tax Allocation Fund when the tax increment revenue
10 is received as a result of the assisted housing units and
11 shall be calculated annually as follows:

12 (A) for foundation districts, excluding any school
13 district in a municipality with a population in excess
14 of 1,000,000, by multiplying the district's increase
15 in attendance resulting from the net increase in new
16 students enrolled in that school district who reside
17 in housing units within the redevelopment project area
18 that have received financial assistance through an
19 agreement with the municipality or because the
20 municipality incurs the cost of necessary
21 infrastructure improvements within the boundaries of
22 the housing sites necessary for the completion of that
23 housing as authorized by this Act since the
24 designation of the redevelopment project area by the
25 most recently available per capita tuition cost as
26 defined in Section 10-20.12a of the School Code less

1 any increase in general State aid as defined in
2 Section 18-8.05 of the School Code or evidence-based
3 funding as defined in Section 18-8.15 of the School
4 Code attributable to these added new students subject
5 to the following annual limitations:

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

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

18 (iii) for secondary school districts with a
19 district average 1995-96 Per Capita Tuition Charge
20 of less than \$5,900, no more than 8% 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.

24 (B) For alternate method districts, flat grant
25 districts, and foundation districts with a district
26 average 1995-96 Per Capita Tuition Charge equal to or

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

20 (i) for unit school districts, no more than
21 40% of the total amount of property tax increment
22 revenue produced by those housing units that have
23 received tax increment finance assistance under
24 this Act;

25 (ii) for elementary school districts, no more
26 than 27% of the total amount of property tax

1 increment revenue produced by those housing units
2 that have received tax increment finance
3 assistance under this Act; and

4 (iii) for secondary school districts, no more
5 than 13% of the total amount of property tax
6 increment revenue produced by those housing units
7 that have received tax increment finance
8 assistance under this Act.

9 (C) For any school district in a municipality with
10 a population in excess of 1,000,000, the following
11 restrictions shall apply to the reimbursement of
12 increased costs under this paragraph (7.5):

13 (i) no increased costs shall be reimbursed
14 unless the school district certifies that each of
15 the schools affected by the assisted housing
16 project is at or over its student capacity;

17 (ii) the amount reimbursable shall be reduced
18 by the value of any land donated to the school
19 district by the municipality or developer, and by
20 the value of any physical improvements made to the
21 schools by the municipality or developer; and

22 (iii) the amount reimbursed may not affect
23 amounts otherwise obligated by the terms of any
24 bonds, notes, or other funding instruments, or the
25 terms of any redevelopment agreement.

26 Any school district seeking payment under this

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

16 (7.7) For redevelopment project areas designated (or
17 redevelopment project areas amended to add or increase the
18 number of tax-increment-financing assisted housing units)
19 on or after January 1, 2005 (the effective date of Public
20 Act 93-961), a public library district's increased costs
21 attributable to assisted housing units located within the
22 redevelopment project area for which the developer or
23 redeveloper receives financial assistance through an
24 agreement with the municipality or because the
25 municipality incurs the cost of necessary infrastructure
26 improvements within the boundaries of the assisted housing

1 sites necessary for the completion of that housing as
2 authorized by this Act shall be paid to the library
3 district by the municipality from the Special Tax
4 Allocation Fund when the tax increment revenue is received
5 as a result of the assisted housing units. This paragraph
6 (7.7) applies only if (i) the library district is located
7 in a county that is subject to the Property Tax Extension
8 Limitation Law or (ii) the library district is not located
9 in a county that is subject to the Property Tax Extension
10 Limitation Law but the district is prohibited by any other
11 law from increasing its tax levy rate without a prior
12 voter referendum.

13 The amount paid to a library district under this
14 paragraph (7.7) shall be calculated by multiplying (i) the
15 net increase in the number of persons eligible to obtain a
16 library card in that district who reside in housing units
17 within the redevelopment project area that have received
18 financial assistance through an agreement with the
19 municipality or because the municipality incurs the cost
20 of necessary infrastructure improvements within the
21 boundaries of the housing sites necessary for the
22 completion of that housing as authorized by this Act since
23 the designation of the redevelopment project area by (ii)
24 the per-patron cost of providing library services so long
25 as it does not exceed \$120. The per-patron cost shall be
26 the Total Operating Expenditures Per Capita for the

1 library in the previous fiscal year. The municipality may
2 deduct from the amount that it must pay to a library
3 district under this paragraph any amount that it has
4 voluntarily paid to the library district from the tax
5 increment revenue. The amount paid to a library district
6 under this paragraph (7.7) shall be no more than 2% of the
7 amount produced by the assisted housing units and
8 deposited into the Special Tax Allocation Fund.

9 A library district is not eligible for any payment
10 under this paragraph (7.7) unless the library district has
11 experienced an increase in the number of patrons from the
12 municipality that created the tax-increment-financing
13 district since the designation of the redevelopment
14 project area.

15 Any library district seeking payment under this
16 paragraph (7.7) shall, after July 1 and before September
17 30 of each year, provide the municipality with convincing
18 evidence to support its claim for reimbursement before the
19 municipality shall be required to approve or make the
20 payment to the library district. If the library district
21 fails to provide the information during this period in any
22 year, it shall forfeit any claim to reimbursement for that
23 year. Library districts may adopt a resolution waiving the
24 right to all or a portion of the reimbursement otherwise
25 required by this paragraph (7.7). By acceptance of such
26 reimbursement, the library district shall forfeit any

1 right to directly or indirectly set aside, modify, or
2 contest in any manner whatsoever the establishment of the
3 redevelopment project area or projects;

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

9 (9) Payment in lieu of taxes;

10 (10) Costs of job training, retraining, advanced
11 vocational education or career education, including but
12 not limited to courses in occupational, semi-technical or
13 technical fields leading directly to employment, incurred
14 by one or more taxing districts, provided that such costs
15 (i) are related to the establishment and maintenance of
16 additional job training, advanced vocational education or
17 career education programs for persons employed or to be
18 employed by employers located in a redevelopment project
19 area; and (ii) when incurred by a taxing district or
20 taxing districts other than the municipality, are set
21 forth in a written agreement by or among the municipality
22 and the taxing district or taxing districts, which
23 agreement describes the program to be undertaken,
24 including but not limited to the number of employees to be
25 trained, a description of the training and services to be
26 provided, the number and type of positions available or to

1 be available, itemized costs of the program and sources of
2 funds to pay for the same, and the term of the agreement.
3 Such costs include, specifically, the payment by community
4 college districts of costs pursuant to Sections 3-37,
5 3-38, 3-40 and 3-40.1 of the Public Community College Act
6 and by school districts of costs pursuant to Sections
7 10-22.20a and 10-23.3a of the School Code;

8 (11) Interest cost incurred by a redeveloper related
9 to the construction, renovation or rehabilitation of a
10 redevelopment project provided that:

11 (A) such costs are to be paid directly from the
12 special tax allocation fund established pursuant to
13 this Act;

14 (B) such payments in any one year may not exceed
15 30% of the annual interest costs incurred by the
16 redeveloper with regard to the redevelopment project
17 during that year;

18 (C) if there are not sufficient funds available in
19 the special tax allocation fund to make the payment
20 pursuant to this paragraph (11) then the amounts so
21 due shall accrue and be payable when sufficient funds
22 are available in the special tax allocation fund;

23 (D) the total of such interest payments paid
24 pursuant to this Act may not exceed 30% of the total
25 (i) cost paid or incurred by the redeveloper for the
26 redevelopment project plus (ii) redevelopment project

1 costs excluding any property assembly costs and any
2 relocation costs incurred by a municipality pursuant
3 to this Act;

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

12 (F) instead of the eligible costs provided by
13 subparagraphs (B) and (D) of paragraph (11), as
14 modified by this subparagraph, and notwithstanding any
15 other provisions of this Act to the contrary, the
16 municipality may pay from tax increment revenues up to
17 50% of the cost of construction of new housing units to
18 be occupied by low-income households and very
19 low-income households as defined in Section 3 of the
20 Illinois Affordable Housing Act. The cost of
21 construction of those units may be derived from the
22 proceeds of bonds issued by the municipality under
23 this Act or other constitutional or statutory
24 authority or from other sources of municipal revenue
25 that may be reimbursed from tax increment revenues or
26 the proceeds of bonds issued to finance the

1 construction of that housing.

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

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

14 (11.5) If the redevelopment project area is located
15 within a municipality with a population of more than
16 100,000, the cost of day care services for children of
17 employees from low-income families working for businesses
18 located within the redevelopment project area and all or a
19 portion of the cost of operation of day care centers
20 established by redevelopment project area businesses to
21 serve employees from low-income families working in
22 businesses located in the redevelopment project area. For
23 the purposes of this paragraph, "low-income families"
24 means families whose annual income does not exceed 80% of
25 the municipal, county, or regional median income, adjusted
26 for family size, as the annual income and municipal,

1 county, or regional median income are determined from time
2 to time by the United States Department of Housing and
3 Urban Development.

4 (12) Costs relating to the development of urban
5 agricultural areas under Division 15.2 of the Illinois
6 Municipal Code.

7 Unless explicitly stated herein the cost of construction
8 of new privately-owned buildings shall not be an eligible
9 redevelopment project cost.

10 After November 1, 1999 (the effective date of Public Act
11 91-478), none of the redevelopment project costs enumerated in
12 this subsection shall be eligible redevelopment project costs
13 if those costs would provide direct financial support to a
14 retail entity initiating operations in the redevelopment
15 project area while terminating operations at another Illinois
16 location within 10 miles of the redevelopment project area but
17 outside the boundaries of the redevelopment project area
18 municipality. For purposes of this paragraph, termination
19 means a closing of a retail operation that is directly related
20 to the opening of the same operation or like retail entity
21 owned or operated by more than 50% of the original ownership in
22 a redevelopment project area, but it does not mean closing an
23 operation for reasons beyond the control of the retail entity,
24 as documented by the retail entity, subject to a reasonable
25 finding by the municipality that the current location
26 contained inadequate space, had become economically obsolete,

1 or was no longer a viable location for the retailer or
2 serviceman.

3 No cost shall be a redevelopment project cost in a
4 redevelopment project area if used to demolish, remove, or
5 substantially modify a historic resource, after August 26,
6 2008 (the effective date of Public Act 95-934), unless no
7 prudent and feasible alternative exists. "Historic resource"
8 for the purpose of this paragraph means (i) a place or
9 structure that is included or eligible for inclusion on the
10 National Register of Historic Places or (ii) a contributing
11 structure in a district on the National Register of Historic
12 Places. This paragraph does not apply to a place or structure
13 for which demolition, removal, or modification is subject to
14 review by the preservation agency of a Certified Local
15 Government designated as such by the National Park Service of
16 the United States Department of the Interior.

17 If a special service area has been established pursuant to
18 the Special Service Area Tax Act or Special Service Area Tax
19 Law, then any tax increment revenues derived from the tax
20 imposed pursuant to the Special Service Area Tax Act or
21 Special Service Area Tax Law may be used within the
22 redevelopment project area for the purposes permitted by that
23 Act or Law as well as the purposes permitted by this Act.

24 (q-1) For redevelopment project areas created pursuant to
25 subsection (p-1), redevelopment project costs are limited to
26 those costs in paragraph (q) that are related to the existing

1 or proposed Regional Transportation Authority Suburban Transit
2 Access Route (STAR Line) station.

3 (q-2) For a transit facility improvement area established
4 prior to, on, or after the effective date of this amendatory
5 Act of the 102nd General Assembly: (i) "redevelopment project
6 costs" means those costs described in subsection (q) that are
7 related to the construction, reconstruction, rehabilitation,
8 remodeling, or repair of any existing or proposed transit
9 facility, whether that facility is located within or outside
10 the boundaries of a redevelopment project area established
11 within that transit facility improvement area (and, to the
12 extent a redevelopment project cost is described in subsection
13 (q) as incurred or estimated to be incurred with respect to a
14 redevelopment project area, then it shall apply with respect
15 to such transit facility improvement area); and (ii) the
16 provisions of Section 11-74.4-8 regarding tax increment
17 allocation financing for a redevelopment project area located
18 in a transit facility improvement area shall apply only to the
19 lots, blocks, tracts and parcels of real property that are
20 located within the boundaries of that redevelopment project
21 area and not to the lots, blocks, tracts, and parcels of real
22 property that are located outside the boundaries of that
23 redevelopment project area.

24 (r) "State Sales Tax Boundary" means the redevelopment
25 project area or the amended redevelopment project area
26 boundaries which are determined pursuant to subsection (9) of

1 Section 11-74.4-8a of this Act. The Department of Revenue
2 shall certify pursuant to subsection (9) of Section 11-74.4-8a
3 the appropriate boundaries eligible for the determination of
4 State Sales Tax Increment.

5 (s) "State Sales Tax Increment" means an amount equal to
6 the increase in the aggregate amount of taxes paid by
7 retailers and servicemen, other than retailers and servicemen
8 subject to the Public Utilities Act, on transactions at places
9 of business located within a State Sales Tax Boundary pursuant
10 to the Retailers' Occupation Tax Act, the Use Tax Act, the
11 Service Use Tax Act, and the Service Occupation Tax Act,
12 except such portion of such increase that is paid into the
13 State and Local Sales Tax Reform Fund, the Local Government
14 Distributive Fund, the Local Government Tax Fund and the
15 County and Mass Transit District Fund, for as long as State
16 participation exists, over and above the Initial Sales Tax
17 Amounts, Adjusted Initial Sales Tax Amounts or the Revised
18 Initial Sales Tax Amounts for such taxes as certified by the
19 Department of Revenue and paid under those Acts by retailers
20 and servicemen on transactions at places of business located
21 within the State Sales Tax Boundary during the base year which
22 shall be the calendar year immediately prior to the year in
23 which the municipality adopted tax increment allocation
24 financing, less 3.0% of such amounts generated under the
25 Retailers' Occupation Tax Act, Use Tax Act and Service Use Tax
26 Act and the Service Occupation Tax Act, which sum shall be

1 appropriated to the Department of Revenue to cover its costs
2 of administering and enforcing this Section. For purposes of
3 computing the aggregate amount of such taxes for base years
4 occurring prior to 1985, the Department of Revenue shall
5 compute the Initial Sales Tax Amount for such taxes and deduct
6 therefrom an amount equal to 4% of the aggregate amount of
7 taxes per year for each year the base year is prior to 1985,
8 but not to exceed a total deduction of 12%. The amount so
9 determined shall be known as the "Adjusted Initial Sales Tax
10 Amount". For purposes of determining the State Sales Tax
11 Increment the Department of Revenue shall for each period
12 subtract from the tax amounts received from retailers and
13 servicemen on transactions located in the State Sales Tax
14 Boundary, the certified Initial Sales Tax Amounts, Adjusted
15 Initial Sales Tax Amounts or Revised Initial Sales Tax Amounts
16 for the Retailers' Occupation Tax Act, the Use Tax Act, the
17 Service Use Tax Act and the Service Occupation Tax Act. For the
18 State Fiscal Year 1989 this calculation shall be made by
19 utilizing the calendar year 1987 to determine the tax amounts
20 received. For the State Fiscal Year 1990, this calculation
21 shall be made by utilizing the period from January 1, 1988,
22 until September 30, 1988, to determine the tax amounts
23 received from retailers and servicemen, which shall have
24 deducted therefrom nine-twelfths of the certified Initial
25 Sales Tax Amounts, Adjusted Initial Sales Tax Amounts or the
26 Revised Initial Sales Tax Amounts as appropriate. For the

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

17 (t) "Taxing districts" means counties, townships, cities
18 and incorporated towns and villages, school, road, park,
19 sanitary, mosquito abatement, forest preserve, public health,
20 fire protection, river conservancy, tuberculosis sanitarium
21 and any other municipal corporations or districts with the
22 power to levy taxes.

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

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

1 (w) "Annual Total Increment" means the sum of each
2 municipality's annual Net Sales Tax Increment and each
3 municipality's annual Net Utility Tax Increment. The ratio of
4 the Annual Total Increment of each municipality to the Annual
5 Total Increment for all municipalities, as most recently
6 calculated by the Department, shall determine the proportional
7 shares of the Illinois Tax Increment Fund to be distributed to
8 each municipality.

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

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

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

17 (Text of Section after amendment by P.A. 104-457)

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

22 (a) For any redevelopment project area that has been
23 designated pursuant to this Section by an ordinance adopted
24 prior to July 1, 2026 ~~November 1, 1999~~ ~~(the effective date of~~
25 ~~Public Act 91-478)~~, "blighted area" shall have the meaning set

1 forth in this Section prior to that date.

2 On and after July 1, 2026 ~~November 1, 1999~~, "blighted
3 area" means any improved or vacant area, excluding farmland,
4 within the boundaries of a redevelopment project area located
5 within the territorial limits of the municipality where:

6 (1) If improved, industrial, commercial, and
7 residential buildings or improvements are detrimental to
8 the public safety, health, or welfare because of a
9 combination of 5 or more of the following factors, each of
10 which is (i) present, with that presence documented, to a
11 meaningful extent so that a municipality may reasonably
12 find that the factor is clearly present within the intent
13 of the Act and (ii) reasonably distributed throughout the
14 improved part of the redevelopment project area:

15 (A) Dilapidation. An advanced state of disrepair
16 or neglect of necessary repairs to the primary
17 structural components of buildings or improvements in
18 such a combination that a documented building
19 condition analysis determines that major repair is
20 required or the defects are so serious and so
21 extensive that the buildings must be removed.

22 (B) Obsolescence. The condition or process of
23 falling into disuse. Structures have become ill-suited
24 for the original use.

25 (C) (Blank). ~~Deterioration. With respect to~~
26 ~~buildings, defects including, but not limited to,~~

1 ~~major defects in the secondary building components~~
2 ~~such as doors, windows, porches, gutters and~~
3 ~~downspouts, and fascia. With respect to surface~~
4 ~~improvements, that the condition of roadways, alleys,~~
5 ~~curbs, gutters, sidewalks, off street parking, and~~
6 ~~surface storage areas evidence deterioration,~~
7 ~~including, but not limited to, surface cracking,~~
8 ~~crumbling, potholes, depressions, loose paving~~
9 ~~material, and weeds protruding through paved surfaces.~~

10 (D) (Blank). ~~Presence of structures below minimum~~
11 ~~code standards. All structures that do not meet the~~
12 ~~standards of zoning, subdivision, building, fire, and~~
13 ~~other governmental codes applicable to property, but~~
14 ~~not including housing and property maintenance codes.~~

15 (E) Illegal use of individual structures. The use
16 of structures in violation of applicable federal,
17 State, or local laws, exclusive of those applicable to
18 the presence of structures below minimum code
19 standards.

20 (F) (Blank). ~~Excessive vacancies. The presence of~~
21 ~~buildings that are unoccupied or under-utilized and~~
22 ~~that represent an adverse influence on the area~~
23 ~~because of the frequency, extent, or duration of the~~
24 ~~vacancies.~~

25 (G) (Blank). ~~Lack of ventilation, light, or~~
26 ~~sanitary facilities. The absence of adequate~~

~~ventilation for light or air circulation in spaces or rooms without windows, or that require the removal of dust, odor, gas, smoke, or other noxious airborne materials. Inadequate natural light and ventilation means the absence of skylights or windows for interior spaces or rooms and improper window sizes and amounts by room area to window area ratios. Inadequate sanitary facilities refers to the absence or inadequacy of garbage storage and enclosure, bathroom facilities, hot water and kitchens, and structural inadequacies preventing ingress and egress to and from all rooms and units within a building.~~

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

(I) Excessive land coverage and overcrowding of structures and community facilities. The over-intensive use of property and the crowding of buildings and accessory facilities onto a site. Examples of problem conditions warranting the

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

16 (J) (Blank). ~~Deleterious land use or layout. The~~
17 ~~existence of incompatible land use relationships,~~
18 ~~buildings occupied by inappropriate mixed uses, or~~
19 ~~uses considered to be noxious, offensive, or~~
20 ~~unsuitable for the surrounding area.~~

21 (K) Environmental clean-up. The proposed
22 redevelopment project area has incurred Illinois
23 Environmental Protection Agency or United States
24 Environmental Protection Agency remediation costs for,
25 or a study conducted by an independent consultant
26 recognized as having expertise in environmental

1 remediation has determined a need for, the clean-up of
2 hazardous waste, hazardous substances, or underground
3 storage tanks required by State or federal law,
4 provided that the remediation costs constitute a
5 material impediment to the development or
6 redevelopment of the redevelopment project area.

7 (L) (Blank). ~~Lack of community planning. The~~
8 ~~proposed redevelopment project area was developed~~
9 ~~prior to or without the benefit or guidance of a~~
10 ~~community plan. This means that the development~~
11 ~~occurred prior to the adoption by the municipality of~~
12 ~~a comprehensive or other community plan or that the~~
13 ~~plan was not followed at the time of the area's~~
14 ~~development. This factor must be documented by~~
15 ~~evidence of adverse or incompatible land use~~
16 ~~relationships, inadequate street layout, improper~~
17 ~~subdivision, parcels of inadequate shape and size to~~
18 ~~meet contemporary development standards, or other~~
19 ~~evidence demonstrating an absence of effective~~
20 ~~community planning.~~

21 (M) The total equalized assessed value of the
22 proposed redevelopment project area has declined for 3
23 of the last 5 calendar years prior to the year in which
24 the redevelopment project area is designated ~~or is~~
25 ~~increasing at an annual rate that is less than the~~
26 ~~balance of the municipality for 3 of the last 5~~

~~calendar years for which information is available or is increasing at an annual rate that is less than the Consumer Price Index for All Urban Consumers published by the United States Department of Labor or successor agency for 3 of the last 5 calendar years prior to the year in which the redevelopment project area is designated.~~

(N) The proposed redevelopment project area has had an annual average unemployment rate of at least 120% of the State's annual average unemployment rate for the most recent calendar year that immediately preceded the calendar year last reported by the Department of Employment Security.

(O) The proposed redevelopment project area has a poverty rate of at least: 20% according to the latest federal decennial census; 50% or more of children in the proposed redevelopment project area participate in the federal free lunch program according to reported statistics from the State Board of Education; or 20% or more households in the proposed redevelopment project area receive food stamps according to the latest federal decennial census.

(2) If vacant, the sound growth of the redevelopment project area is impaired by a combination of 2 or more of the following factors, each of which is (i) present, with that presence documented, to a meaningful extent so that a

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

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

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

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

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

24 (E) The area has incurred Illinois Environmental
25 Protection Agency or United States Environmental
26 Protection Agency remediation costs for, or a study

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

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

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

1 of the Act and (ii) is reasonably distributed throughout
2 the vacant part of the redevelopment project area to which
3 it pertains:

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

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

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

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

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

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

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

11 (b) For any redevelopment project area that has been
12 designated pursuant to this Section by an ordinance adopted
13 prior to July 1, 2026 ~~November 1, 1999~~ ~~(the effective date of~~
14 ~~Public Act 91-478)~~, "conservation area" shall have the meaning
15 set forth in this Section prior to that date.

16 On and after July 1, 2026 ~~November 1, 1999~~, "conservation
17 area" means any improved area within the boundaries of a
18 redevelopment project area located within the territorial
19 limits of the municipality in which 50% or more of the
20 structures in the area have an age of 35 years or more. Such an
21 area is not yet a blighted area but because of a combination of
22 3 or more of the following factors is detrimental to the public
23 safety, health, morals or welfare and such an area may become a
24 blighted area:

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

1 ~~structural components of buildings or improvements in such~~
2 ~~a combination that a documented building condition~~
3 ~~analysis determines that major repair is required or the~~
4 ~~defects are so serious and so extensive that the buildings~~
5 ~~must be 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) (Blank). ~~Deterioration. With respect to buildings,~~
10 ~~defects including, but not limited to, major defects in~~
11 ~~the 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) (Blank). ~~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) (Blank). ~~Excessive vacancies. The presence of~~
3 ~~buildings that are unoccupied or under-utilized and that~~
4 ~~represent an adverse influence on the area because of the~~
5 ~~frequency, extent, or duration of the vacancies.~~

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

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

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

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

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

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

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

(d) "Industrial park conservation area" means an area within the boundaries of a redevelopment project area located within the territorial limits of a municipality that is a labor surplus municipality or within 1 1/2 miles of the territorial limits of a municipality that is a labor surplus municipality if the area is annexed to the municipality; which area is zoned as industrial no later than at the time the municipality by ordinance designates the redevelopment project area, and which area includes both vacant land suitable for use as an industrial park and a blighted area or conservation 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 "redemption 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 (3) The redevelopment plan establishes the estimated
18 dates of completion of the redevelopment project and
19 retirement of obligations issued to finance redevelopment
20 project costs. Those dates may not be later than the dates
21 set forth under Section 11-74.4-3.5.

22 A municipality may by municipal ordinance amend an
23 existing redevelopment plan to conform to this paragraph
24 (3) as amended by Public Act 91-478, which municipal
25 ordinance may be adopted without further hearing or notice
26 and without complying with the procedures provided in this

1 Act pertaining to an amendment to or the initial approval
2 of a redevelopment plan and project and designation of a
3 redevelopment project area.

4 (3.5) The municipality finds, in the case of an
5 industrial park conservation area, also that the
6 municipality is a labor surplus municipality and that the
7 implementation of the redevelopment plan will reduce
8 unemployment, create new jobs and by the provision of new
9 facilities enhance the tax base of the taxing districts
10 that extend into the redevelopment project area.

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

20 (5) If: (a) the redevelopment plan will not result in
21 displacement of residents from 10 or more inhabited
22 residential units, and the municipality certifies in the
23 plan that such displacement will not result from the plan;
24 or (b) the redevelopment plan is for a redevelopment
25 project area or a qualifying transit facility located
26 within a transit facility improvement area established

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

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

26 Part II of the housing impact study shall identify the

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

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

16 (7) On and after November 1, 1999, no redevelopment
17 plan shall be adopted, nor an existing plan amended, nor
18 shall residential housing that is occupied by households
19 of low-income and very low-income persons in currently
20 existing redevelopment project areas be removed after
21 November 1, 1999 unless the redevelopment plan provides,
22 with respect to inhabited housing units that are to be
23 removed for households of low-income and very low-income
24 persons, affordable housing and relocation assistance not
25 less than that which would be provided under the federal
26 Uniform Relocation Assistance and Real Property

1 Acquisition Policies Act of 1970 and the regulations under
2 that Act, including the eligibility criteria. Affordable
3 housing may be either existing or newly constructed
4 housing. For purposes of this paragraph (7), "low-income
5 households", "very low-income households", and "affordable
6 housing" have the meanings set forth in the Illinois
7 Affordable Housing Act. The municipality shall make a good
8 faith effort to ensure that this affordable housing is
9 located in or near the redevelopment project area within
10 the municipality.

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

18 (9) For redevelopment project areas designated prior
19 to November 1, 1999, the redevelopment plan may be amended
20 without further joint review board meeting or hearing,
21 provided that the municipality shall give notice of any
22 such changes by mail to each affected taxing district and
23 registrant on the interested party registry, to authorize
24 the municipality to expend tax increment revenues for
25 redevelopment project costs defined by paragraphs (5) and
26 (7.5), subparagraphs (E) and (F) of paragraph (11), and

1 paragraph (11.5) of subsection (q) of Section 11-74.4-3,
2 so long as the changes do not increase the total estimated
3 redevelopment project costs set out in the redevelopment
4 plan by more than 5% after adjustment for inflation from
5 the date the plan was adopted.

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

19 (p) "Redevelopment project area" means an area designated
20 by the municipality, which is not less in the aggregate than 1
21 1/2 acres and in respect to which the municipality has made a
22 finding that there exist conditions which cause the area to be
23 classified as an industrial park conservation area or a
24 blighted area or a conservation area, or a combination of both
25 blighted areas and conservation areas.

26 (p-1) Notwithstanding any provision of this Act to the

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

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

19 (q) "Redevelopment project costs", except for
20 redevelopment project areas created pursuant to subsection
21 (p-1) or (p-2), means and includes the sum total of all
22 reasonable or necessary costs incurred or estimated to be
23 incurred, and any such costs incidental to a redevelopment
24 plan and a redevelopment project. Such costs include, without
25 limitation, the following:

26 (1) Costs of studies, surveys, development of plans,

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

1 by the consultant or advisor;

2 (1.5) After July 1, 1999, annual administrative costs
3 shall not include general overhead or administrative costs
4 of the municipality that would still have been incurred by
5 the municipality if the municipality had not designated a
6 redevelopment project area or approved a redevelopment
7 plan;

8 (1.6) The cost of marketing sites within the
9 redevelopment project area to prospective businesses,
10 developers, and investors;

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

19 (3) Costs of rehabilitation, reconstruction or repair
20 or remodeling of existing public or private buildings,
21 fixtures, and leasehold improvements; and the cost of
22 replacing an existing public building if pursuant to the
23 implementation of a redevelopment project the existing
24 public building is to be demolished to use the site for
25 private investment or devoted to a different use requiring
26 private investment; including any direct or indirect costs

1 relating to Green Globes or LEED certified construction
2 elements or construction elements with an equivalent
3 certification;

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

1 maintenance, or repair of transit vehicles and is located
2 in a transit facility improvement area that has been
3 established pursuant to Section 11-74.4-3.3;

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

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

16 (7) To the extent the municipality by written
17 agreement accepts and approves the same, all or a portion
18 of a taxing district's capital costs resulting from the
19 redevelopment project necessarily incurred or to be
20 incurred within a taxing district in furtherance of the
21 objectives of the redevelopment plan and project;

22 (7.5) 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 November 1, 1999, an elementary, secondary, or
26 unit school district's increased costs attributable to

1 assisted housing units located within the redevelopment
2 project area for which the developer or redeveloper
3 receives financial assistance through an agreement with
4 the municipality or because the municipality incurs the
5 cost of necessary infrastructure improvements within the
6 boundaries of the assisted housing sites necessary for the
7 completion of that housing as authorized by this Act, and
8 which costs shall be paid by the municipality from the
9 Special Tax Allocation Fund when the tax increment revenue
10 is received as a result of the assisted housing units and
11 shall be calculated annually as follows:

12 (A) for foundation districts, excluding any school
13 district in a municipality with a population in excess
14 of 1,000,000, by multiplying the district's increase
15 in attendance resulting from the net increase in new
16 students enrolled in that school district who reside
17 in housing units within the redevelopment project area
18 that have received financial assistance through an
19 agreement with the municipality or because the
20 municipality incurs the cost of necessary
21 infrastructure improvements within the boundaries of
22 the housing sites necessary for the completion of that
23 housing as authorized by this Act since the
24 designation of the redevelopment project area by the
25 most recently available per capita tuition cost as
26 defined in Section 10-20.12a of the School Code less

1 any increase in general State aid as defined in
2 Section 18-8.05 of the School Code or evidence-based
3 funding as defined in Section 18-8.15 of the School
4 Code attributable to these added new students subject
5 to the following annual limitations:

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

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

18 (iii) for secondary school districts with a
19 district average 1995-96 Per Capita Tuition Charge
20 of less than \$5,900, no more than 8% 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.

24 (B) For alternate method districts, flat grant
25 districts, and foundation districts with a district
26 average 1995-96 Per Capita Tuition Charge equal to or

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

20 (i) for unit school districts, no more than
21 40% of the total amount of property tax increment
22 revenue produced by those housing units that have
23 received tax increment finance assistance under
24 this Act;

25 (ii) for elementary school districts, no more
26 than 27% of the total amount of property tax

1 increment revenue produced by those housing units
2 that have received tax increment finance
3 assistance under this Act; and

4 (iii) for secondary school districts, no more
5 than 13% of the total amount of property tax
6 increment revenue produced by those housing units
7 that have received tax increment finance
8 assistance under this Act.

9 (C) For any school district in a municipality with
10 a population in excess of 1,000,000, the following
11 restrictions shall apply to the reimbursement of
12 increased costs under this paragraph (7.5):

13 (i) no increased costs shall be reimbursed
14 unless the school district certifies that each of
15 the schools affected by the assisted housing
16 project is at or over its student capacity;

17 (ii) the amount reimbursable shall be reduced
18 by the value of any land donated to the school
19 district by the municipality or developer, and by
20 the value of any physical improvements made to the
21 schools by the municipality or developer; and

22 (iii) the amount reimbursed may not affect
23 amounts otherwise obligated by the terms of any
24 bonds, notes, or other funding instruments, or the
25 terms of any redevelopment agreement.

26 Any school district seeking payment under this

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

16 (7.7) For redevelopment project areas designated (or
17 redevelopment project areas amended to add or increase the
18 number of tax-increment-financing assisted housing units)
19 on or after January 1, 2005 (the effective date of Public
20 Act 93-961), a public library district's increased costs
21 attributable to assisted housing units located within the
22 redevelopment project area for which the developer or
23 redeveloper receives financial assistance through an
24 agreement with the municipality or because the
25 municipality incurs the cost of necessary infrastructure
26 improvements within the boundaries of the assisted housing

1 sites necessary for the completion of that housing as
2 authorized by this Act shall be paid to the library
3 district by the municipality from the Special Tax
4 Allocation Fund when the tax increment revenue is received
5 as a result of the assisted housing units. This paragraph
6 (7.7) applies only if (i) the library district is located
7 in a county that is subject to the Property Tax Extension
8 Limitation Law or (ii) the library district is not located
9 in a county that is subject to the Property Tax Extension
10 Limitation Law but the district is prohibited by any other
11 law from increasing its tax levy rate without a prior
12 voter referendum.

13 The amount paid to a library district under this
14 paragraph (7.7) shall be calculated by multiplying (i) the
15 net increase in the number of persons eligible to obtain a
16 library card in that district who reside in housing units
17 within the redevelopment project area that have received
18 financial assistance through an agreement with the
19 municipality or because the municipality incurs the cost
20 of necessary infrastructure improvements within the
21 boundaries of the housing sites necessary for the
22 completion of that housing as authorized by this Act since
23 the designation of the redevelopment project area by (ii)
24 the per-patron cost of providing library services so long
25 as it does not exceed \$120. The per-patron cost shall be
26 the Total Operating Expenditures Per Capita for the

1 library in the previous fiscal year. The municipality may
2 deduct from the amount that it must pay to a library
3 district under this paragraph any amount that it has
4 voluntarily paid to the library district from the tax
5 increment revenue. The amount paid to a library district
6 under this paragraph (7.7) shall be no more than 2% of the
7 amount produced by the assisted housing units and
8 deposited into the Special Tax Allocation Fund.

9 A library district is not eligible for any payment
10 under this paragraph (7.7) unless the library district has
11 experienced an increase in the number of patrons from the
12 municipality that created the tax-increment-financing
13 district since the designation of the redevelopment
14 project area.

15 Any library district seeking payment under this
16 paragraph (7.7) shall, after July 1 and before September
17 30 of each year, provide the municipality with convincing
18 evidence to support its claim for reimbursement before the
19 municipality shall be required to approve or make the
20 payment to the library district. If the library district
21 fails to provide the information during this period in any
22 year, it shall forfeit any claim to reimbursement for that
23 year. Library districts may adopt a resolution waiving the
24 right to all or a portion of the reimbursement otherwise
25 required by this paragraph (7.7). By acceptance of such
26 reimbursement, the library district shall forfeit any

1 right to directly or indirectly set aside, modify, or
2 contest in any manner whatsoever the establishment of the
3 redevelopment project area or projects;

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

9 (9) Payment in lieu of taxes;

10 (10) Costs of job training, retraining, advanced
11 vocational education or career education, including but
12 not limited to courses in occupational, semi-technical or
13 technical fields leading directly to employment, incurred
14 by one or more taxing districts, provided that such costs
15 (i) are related to the establishment and maintenance of
16 additional job training, advanced vocational education or
17 career education programs for persons employed or to be
18 employed by employers located in a redevelopment project
19 area; and (ii) when incurred by a taxing district or
20 taxing districts other than the municipality, are set
21 forth in a written agreement by or among the municipality
22 and the taxing district or taxing districts, which
23 agreement describes the program to be undertaken,
24 including but not limited to the number of employees to be
25 trained, a description of the training and services to be
26 provided, the number and type of positions available or to

1 be available, itemized costs of the program and sources of
2 funds to pay for the same, and the term of the agreement.
3 Such costs include, specifically, the payment by community
4 college districts of costs pursuant to Sections 3-37,
5 3-38, 3-40 and 3-40.1 of the Public Community College Act
6 and by school districts of costs pursuant to Sections
7 10-22.20a and 10-23.3a of the School Code;

8 (11) Interest cost incurred by a redeveloper related
9 to the construction, renovation or rehabilitation of a
10 redevelopment project provided that:

11 (A) such costs are to be paid directly from the
12 special tax allocation fund established pursuant to
13 this Act;

14 (B) such payments in any one year may not exceed
15 30% of the annual interest costs incurred by the
16 redeveloper with regard to the redevelopment project
17 during that year;

18 (C) if there are not sufficient funds available in
19 the special tax allocation fund to make the payment
20 pursuant to this paragraph (11) then the amounts so
21 due shall accrue and be payable when sufficient funds
22 are available in the special tax allocation fund;

23 (D) the total of such interest payments paid
24 pursuant to this Act may not exceed 30% of the total
25 (i) cost paid or incurred by the redeveloper for the
26 redevelopment project plus (ii) redevelopment project

1 costs excluding any property assembly costs and any
2 relocation costs incurred by a municipality pursuant
3 to this Act;

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

12 (F) instead of the eligible costs provided by
13 subparagraphs (B) and (D) of paragraph (11), as
14 modified by this subparagraph, and notwithstanding any
15 other provisions of this Act to the contrary, the
16 municipality may pay from tax increment revenues up to
17 50% of the cost of construction of new housing units to
18 be occupied by low-income households and very
19 low-income households as defined in Section 3 of the
20 Illinois Affordable Housing Act. The cost of
21 construction of those units may be derived from the
22 proceeds of bonds issued by the municipality under
23 this Act or other constitutional or statutory
24 authority or from other sources of municipal revenue
25 that may be reimbursed from tax increment revenues or
26 the proceeds of bonds issued to finance the

1 construction of that housing.

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

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

14 (11.5) If the redevelopment project area is located
15 within a municipality with a population of more than
16 100,000, the cost of day care services for children of
17 employees from low-income families working for businesses
18 located within the redevelopment project area and all or a
19 portion of the cost of operation of day care centers
20 established by redevelopment project area businesses to
21 serve employees from low-income families working in
22 businesses located in the redevelopment project area. For
23 the purposes of this paragraph, "low-income families"
24 means families whose annual income does not exceed 80% of
25 the municipal, county, or regional median income, adjusted
26 for family size, as the annual income and municipal,

1 county, or regional median income are determined from time
2 to time by the United States Department of Housing and
3 Urban Development.

4 (12) Costs relating to the development of urban
5 agricultural areas under Division 15.2 of the Illinois
6 Municipal Code.

7 Unless explicitly stated herein the cost of construction
8 of new privately owned buildings shall not be an eligible
9 redevelopment project cost.

10 After November 1, 1999 (the effective date of Public Act
11 91-478), none of the redevelopment project costs enumerated in
12 this subsection shall be eligible redevelopment project costs
13 if those costs would provide direct financial support to a
14 retail entity initiating operations in the redevelopment
15 project area while terminating operations at another Illinois
16 location within 10 miles of the redevelopment project area but
17 outside the boundaries of the redevelopment project area
18 municipality. For purposes of this paragraph, termination
19 means a closing of a retail operation that is directly related
20 to the opening of the same operation or like retail entity
21 owned or operated by more than 50% of the original ownership in
22 a redevelopment project area, but it does not mean closing an
23 operation for reasons beyond the control of the retail entity,
24 as documented by the retail entity, subject to a reasonable
25 finding by the municipality that the current location
26 contained inadequate space, had become economically obsolete,

1 or was no longer a viable location for the retailer or
2 serviceman.

3 No cost shall be a redevelopment project cost in a
4 redevelopment project area if used to demolish, remove, or
5 substantially modify a historic resource, after August 26,
6 2008 (the effective date of Public Act 95-934), unless no
7 prudent and feasible alternative exists. "Historic resource"
8 for the purpose of this paragraph means (i) a place or
9 structure that is included or eligible for inclusion on the
10 National Register of Historic Places or (ii) a contributing
11 structure in a district on the National Register of Historic
12 Places. This paragraph does not apply to a place or structure
13 for which demolition, removal, or modification is subject to
14 review by the preservation agency of a Certified Local
15 Government designated as such by the National Park Service of
16 the United States Department of the Interior.

17 If a special service area has been established pursuant to
18 the Special Service Area Tax Act or Special Service Area Tax
19 Law, then any tax increment revenues derived from the tax
20 imposed pursuant to the Special Service Area Tax Act or
21 Special Service Area Tax Law may be used within the
22 redevelopment project area for the purposes permitted by that
23 Act or Law as well as the purposes permitted by this Act.

24 (q-1) For redevelopment project areas created pursuant to
25 subsection (p-1), redevelopment project costs are limited to
26 those costs in paragraph (q) that are related to the existing

1 or proposed Northern Illinois Transit Authority Suburban
2 Transit Access Route (STAR Line) station.

3 (q-2) For a transit facility improvement area established
4 prior to, on, or after the effective date of this amendatory
5 Act of the 102nd General Assembly: (i) "redevelopment project
6 costs" means those costs described in subsection (q) that are
7 related to the construction, reconstruction, rehabilitation,
8 remodeling, or repair of any existing or proposed transit
9 facility, whether that facility is located within or outside
10 the boundaries of a redevelopment project area established
11 within that transit facility improvement area (and, to the
12 extent a redevelopment project cost is described in subsection
13 (q) as incurred or estimated to be incurred with respect to a
14 redevelopment project area, then it shall apply with respect
15 to such transit facility improvement area); and (ii) the
16 provisions of Section 11-74.4-8 regarding tax increment
17 allocation financing for a redevelopment project area located
18 in a transit facility improvement area shall apply only to the
19 lots, blocks, tracts and parcels of real property that are
20 located within the boundaries of that redevelopment project
21 area and not to the lots, blocks, tracts, and parcels of real
22 property that are located outside the boundaries of that
23 redevelopment project area.

24 (r) "State Sales Tax Boundary" means the redevelopment
25 project area or the amended redevelopment project area
26 boundaries which are determined pursuant to subsection (9) of

1 Section 11-74.4-8a of this Act. The Department of Revenue
2 shall certify pursuant to subsection (9) of Section 11-74.4-8a
3 the appropriate boundaries eligible for the determination of
4 State Sales Tax Increment.

5 (s) "State Sales Tax Increment" means an amount equal to
6 the increase in the aggregate amount of taxes paid by
7 retailers and servicemen, other than retailers and servicemen
8 subject to the Public Utilities Act, on transactions at places
9 of business located within a State Sales Tax Boundary pursuant
10 to the Retailers' Occupation Tax Act, the Use Tax Act, the
11 Service Use Tax Act, and the Service Occupation Tax Act,
12 except such portion of such increase that is paid into the
13 State and Local Sales Tax Reform Fund, the Local Government
14 Distributive Fund, the Local Government Tax Fund and the
15 County and Mass Transit District Fund, for as long as State
16 participation exists, over and above the Initial Sales Tax
17 Amounts, Adjusted Initial Sales Tax Amounts or the Revised
18 Initial Sales Tax Amounts for such taxes as certified by the
19 Department of Revenue and paid under those Acts by retailers
20 and servicemen on transactions at places of business located
21 within the State Sales Tax Boundary during the base year which
22 shall be the calendar year immediately prior to the year in
23 which the municipality adopted tax increment allocation
24 financing, less 3.0% of such amounts generated under the
25 Retailers' Occupation Tax Act, Use Tax Act and Service Use Tax
26 Act and the Service Occupation Tax Act, which sum shall be

1 appropriated to the Department of Revenue to cover its costs
2 of administering and enforcing this Section. For purposes of
3 computing the aggregate amount of such taxes for base years
4 occurring prior to 1985, the Department of Revenue shall
5 compute the Initial Sales Tax Amount for such taxes and deduct
6 therefrom an amount equal to 4% of the aggregate amount of
7 taxes per year for each year the base year is prior to 1985,
8 but not to exceed a total deduction of 12%. The amount so
9 determined shall be known as the "Adjusted Initial Sales Tax
10 Amount". For purposes of determining the State Sales Tax
11 Increment the Department of Revenue shall for each period
12 subtract from the tax amounts received from retailers and
13 servicemen on transactions located in the State Sales Tax
14 Boundary, the certified Initial Sales Tax Amounts, Adjusted
15 Initial Sales Tax Amounts or Revised Initial Sales Tax Amounts
16 for the Retailers' Occupation Tax Act, the Use Tax Act, the
17 Service Use Tax Act and the Service Occupation Tax Act. For the
18 State Fiscal Year 1989 this calculation shall be made by
19 utilizing the calendar year 1987 to determine the tax amounts
20 received. For the State Fiscal Year 1990, this calculation
21 shall be made by utilizing the period from January 1, 1988,
22 until September 30, 1988, to determine the tax amounts
23 received from retailers and servicemen, which shall have
24 deducted therefrom nine-twelfths of the certified Initial
25 Sales Tax Amounts, Adjusted Initial Sales Tax Amounts or the
26 Revised Initial Sales Tax Amounts as appropriate. For the

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

17 (t) "Taxing districts" means counties, townships, cities
18 and incorporated towns and villages, school, road, park,
19 sanitary, mosquito abatement, forest preserve, public health,
20 fire protection, river conservancy, tuberculosis sanitarium
21 and any other municipal corporations or districts with the
22 power to levy taxes.

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

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

1 (w) "Annual Total Increment" means the sum of each
2 municipality's annual Net Sales Tax Increment and each
3 municipality's annual Net Utility Tax Increment. The ratio of
4 the Annual Total Increment of each municipality to the Annual
5 Total Increment for all municipalities, as most recently
6 calculated by the Department, shall determine the proportional
7 shares of the Illinois Tax Increment Fund to be distributed to
8 each municipality.

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

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

16 (Source: P.A. 104-457, eff. 6-1-26.)

17 (65 ILCS 5/11-74.4-3.5)

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

20 (a) Unless otherwise stated in this Section and before
21 July 1, 2026, the estimated dates of completion of the
22 redevelopment project and retirement of obligations issued to
23 finance redevelopment project costs (including refunding bonds
24 under Section 11-74.4-7) may not be later than December 31 of
25 the year in which the payment to the municipal treasurer, as

1 provided in subsection (b) of Section 11-74.4-8 of this Act,
2 is to be made with respect to ad valorem taxes levied in the
3 23rd calendar year after the year in which the ordinance
4 approving the redevelopment project area was adopted if the
5 ordinance was adopted on or after January 15, 1981.

6 (a-3) After July 1, 2026, the estimated dates of
7 completion of the redevelopment project and retirement of
8 obligations issued to finance redevelopment project costs
9 (including refunding bonds under Section 11-74.4-7) may not be
10 later than December 31 of the year in which the payment to the
11 municipal treasurer, as provided in subsection (b) of Section
12 11-74.4-8 of this Act, is to be made with respect to ad valorem
13 taxes levied in the 10th calendar year after the year in which
14 the ordinance approving the redevelopment project area was
15 adopted if the ordinance was adopted on or after July 1, 2026.

16 (a-5) If the redevelopment project area is located within
17 a transit facility improvement area established pursuant to
18 Section 11-74.4-3, 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,
24 is to be made with respect to ad valorem taxes levied in the
25 35th calendar year after the year in which the ordinance
26 approving the redevelopment project area was adopted.

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

18 (b) The estimated dates of completion of the redevelopment
19 project and retirement of obligations issued to finance
20 redevelopment project costs (including refunding bonds under
21 Section 11-74.4-7) may not be later than December 31 of the
22 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 September 9, 1999 by the Village of Downs.

2 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 the 33rd
9 calendar year after the year in which the ordinance approving
10 the redevelopment project area was adopted if the ordinance
11 was adopted on May 20, 1985 by the Village of Wheeling.

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

22 (b-5) The estimated dates of completion of the
23 redevelopment project and retirement of obligations issued to
24 finance redevelopment project costs (including refunding bonds
25 under Section 11-74.4-7) may not be later than December 31 of
26 the year in which the payment to the municipal treasurer as

1 provided in subsection (b) of Section 11-74.4-8 of this Act is
2 to be made with respect to ad valorem taxes levied in the 32nd
3 calendar year after the year in which the ordinance approving
4 the redevelopment project area was adopted if the ordinance
5 was adopted on April 19, 2004 by the Village of Tremont.

6 (c) The estimated dates of completion of the redevelopment
7 project and retirement of obligations issued to finance
8 redevelopment project costs (including refunding bonds under
9 Section 11-74.4-7) may not be later than December 31 of the
10 year in which the payment to the municipal treasurer as
11 provided in subsection (b) of Section 11-74.4-8 of this Act is
12 to be made with respect to ad valorem taxes levied (i) in the
13 35th calendar year after the year in which the ordinance
14 approving the redevelopment project area was adopted through
15 June 30, 2026, and (ii) after July 1, 2026, in the 15th
16 calendar year after the year in which the ordinance approving
17 the redevelopment project area was adopted:

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 (294) ~~(284)~~ If the ordinance was adopted on January
15 16, 2002 by the City of Chicago to create the
16 Roseland/Michigan redevelopment project area.

17 (295) ~~(285)~~ If the ordinance was adopted on February
18 27, 2002 by the City of Chicago to create the
19 Chicago/Central Park redevelopment project area.

20 (296) ~~(286)~~ If the ordinance was adopted on July 31,
21 2002 by the City of Chicago to create the Avalon
22 Park/South Shore redevelopment project area.

23 (297) ~~(287)~~ If the ordinance was adopted on November
24 13, 2002 by the City of Chicago to create the Commercial
25 Avenue redevelopment project area.

26 (298) ~~(288)~~ If the ordinance was adopted on December

1 1, 2003 by the Village of Millstadt to create Millstadt
2 TIF District #1.

3 (299) ~~(289)~~ If the ordinance was adopted on December
4 16, 2003 by the City of Mattoon to create the Midtown
5 Mattoon redevelopment project area.

6 (300) ~~(290)~~ If the ordinance was adopted on January
7 21, 2003 by the City of Sterling to create the Rock River
8 Redevelopment.

9 On or after July 1, 2026, before the completion date may be
10 extended under this subsection to the 15th calendar year after
11 the year in which the ordinance approving the redevelopment
12 project area was adopted, the municipality shall request that
13 the joint review board convene and issue a written report
14 describing its decision whether or not to extend the
15 completion date of the redevelopment project area. If the
16 joint review board does not file a report, it shall be presumed
17 that the taxing bodies approve the extension of the life of the
18 redemption project area. If both the municipality and the
19 joint review board elects to extend the completion date under
20 this subsection, the municipality shall give at least 30 days'
21 written notice to the taxing bodies before the adoption of the
22 ordinance approving the extension of the completion date.

23 (d) For redevelopment project areas for which bonds were
24 issued before July 29, 1991, or for which contracts were
25 entered into before June 1, 1988, in connection with a
26 redevelopment project in the area within the State Sales Tax

1 Boundary, the estimated dates of completion of the
2 redevelopment project and retirement of obligations to finance
3 redevelopment project costs (including refunding bonds under
4 Section 11-74.4-7) may be extended by municipal ordinance to
5 December 31, 2013. The termination procedures of subsection
6 (b) of Section 11-74.4-8 are not required for these
7 redevelopment project areas in 2009 but are required in 2013.
8 The extension allowed by Public Act 87-1272 shall not apply to
9 real property tax increment allocation financing under Section
10 11-74.4-8.

11 (e) Those dates, for purposes of real property tax
12 increment allocation financing pursuant to Section 11-74.4-8
13 only, shall be not more than 35 years for redevelopment
14 project areas that were adopted on or after December 16, 1986
15 and for which at least \$8 million worth of municipal bonds were
16 authorized on or after December 19, 1989 but before January 1,
17 1990; provided that the municipality elects to extend the life
18 of the redevelopment project area to 35 years by the adoption
19 of an ordinance after at least 14 but not more than 30 days'
20 written notice to the taxing bodies, that would otherwise
21 constitute the joint review board for the redevelopment
22 project area, before the adoption of the ordinance.

23 (f) Those dates, for purposes of real property tax
24 increment allocation financing pursuant to Section 11-74.4-8
25 only, shall be not more than 35 years for redevelopment
26 project areas that were established on or after December 1,

1 1981 but before January 1, 1982 and for which at least
2 \$1,500,000 worth of tax increment revenue bonds were
3 authorized on or after September 30, 1990 but before July 1,
4 1991; provided that the municipality elects to extend the life
5 of the redevelopment project area to 35 years by the adoption
6 of an ordinance after at least 14 but not more than 30 days'
7 written notice to the taxing bodies, that would otherwise
8 constitute the joint review board for the redevelopment
9 project area, before the adoption of the ordinance.

10 (f-1) (Blank).

11 (f-2) (Blank).

12 (f-3) (Blank).

13 (f-5) Those dates, for purposes of real property tax
14 increment allocation financing pursuant to Section 11-74.4-8
15 only, shall be not more than 47 years for redevelopment
16 project areas listed in this subsection; provided that (i) the
17 municipality adopts an ordinance extending the life of the
18 redevelopment project area to 47 years, ~~and~~ (ii) the
19 municipality provides notice to the taxing bodies that would
20 otherwise constitute the joint review board for the
21 redevelopment project area not more than 30 and not less than
22 14 days prior to the adoption of that ordinance, and (iii) on
23 and after the effective date of this amendatory Act of the
24 104th General Assembly, the municipality submits to the
25 Governor, President of the Senate, and Speaker of the House of
26 Representatives written support for the extension of the life

1 of the redevelopment project area within one year prior to the
2 estimated date of completion of the redevelopment project from
3 each school district, community college district, and park
4 district that has authority to directly levy taxes on property
5 within the redevelopment project area:

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

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

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

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

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

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

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

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

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

25 (10) If the redevelopment project area was established
26 on June 11, 2002 by the City of East Peoria to create the

1 West Washington Street TIF.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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; 104-452, eff. 12-12-25; revised 1-11-26.)

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 public member shall first be selected and
9 then the board's chairperson shall be selected by a majority
10 of the board members present and voting.

11 For redevelopment project areas with redevelopment plans
12 or proposed redevelopment plans that would result in the
13 displacement of residents from 10 or more inhabited
14 residential units or that include 75 or more inhabited
15 residential units, the public member shall be a person who
16 resides in the redevelopment project area. If, as determined
17 by the housing impact study provided for in paragraph (5) of
18 subsection (n) of Section 11-74.4-3, or if no housing impact
19 study is required then based on other reasonable data, the
20 majority of residential units are occupied by very low, low,
21 or moderate income households, as defined in Section 3 of the
22 Illinois Affordable Housing Act, the public member shall be a
23 person who resides in very low, low, or moderate income
24 housing within the redevelopment project area. Municipalities
25 with fewer than 15,000 residents shall not be required to
26 select a person who lives in very low, low, or moderate income

1 housing within the redevelopment project area, provided that
2 the redevelopment plan or project will not result in
3 displacement of residents from 10 or more inhabited units, and
4 the municipality so certifies in the plan. If no person
5 satisfying these requirements is available or if no qualified
6 person will serve as the public member, then the joint review
7 board is relieved of this paragraph's selection requirements
8 for the public member.

9 Within 90 days of the effective date of this amendatory
10 Act of the 91st General Assembly, each municipality that
11 designated a redevelopment project area for which it was not
12 required to convene a joint review board under this Section
13 shall convene a joint review board to perform the duties
14 specified under paragraph (e) of this Section.

15 All board members shall be appointed and the first board
16 meeting shall be held at least 14 days but not more than 28
17 days after the mailing of notice by the municipality to the
18 taxing districts as required by Section 11-74.4-6(c).
19 Notwithstanding the preceding sentence, a municipality that
20 adopted either a public hearing resolution or a feasibility
21 resolution between July 1, 1999 and July 1, 2000 that called
22 for the meeting of the joint review board within 14 days of
23 notice of public hearing to affected taxing districts is
24 deemed to be in compliance with the notice, meeting, and
25 public hearing provisions of the Act. Such notice shall also
26 advise the taxing bodies represented on the joint review board

1 of the time and place of the first meeting of the board.
2 Additional meetings of the board shall be held upon the call of
3 any member. The municipality seeking designation of the
4 redevelopment project area shall provide administrative
5 support to the board.

6 The board shall review (i) the public record, planning
7 documents and proposed ordinances approving the redevelopment
8 plan and project and (ii) proposed amendments to the
9 redevelopment plan or additions of parcels of property to the
10 redevelopment project area to be adopted by the municipality.
11 As part of its deliberations, the board may hold additional
12 hearings on the proposal. A board's recommendation shall be an
13 advisory, non-binding recommendation. The recommendation shall
14 be adopted by a majority of those members present and voting.
15 The recommendations shall be submitted to the municipality
16 within 30 days after convening of the board. Failure of the
17 board to submit its report on a timely basis shall not be cause
18 to delay the public hearing or any other step in the process of
19 designating or amending the redevelopment project area but
20 shall be deemed to constitute approval by the joint review
21 board of the matters before it.

22 The board shall base its recommendation to approve or
23 disapprove the redevelopment plan and the designation of the
24 redevelopment project area or the amendment of the
25 redevelopment plan or addition of parcels of property to the
26 redevelopment project area on the basis of the redevelopment

1 project area and redevelopment plan satisfying the plan
2 requirements, the eligibility criteria defined in Section
3 11-74.4-3, and the objectives of this Act.

4 The board shall issue a written report describing why the
5 redevelopment plan and project area or the amendment thereof
6 meets or fails to meet one or more of the objectives of this
7 Act and both the plan requirements and the eligibility
8 criteria defined in Section 11-74.4-3. In the event the Board
9 does not file a report it shall be presumed that these taxing
10 bodies find the redevelopment project area and redevelopment
11 plan satisfy the objectives of this Act and the plan
12 requirements and eligibility criteria.

13 If the board recommends rejection of the matters before
14 it, the municipality will have 30 days within which to
15 resubmit the plan or amendment. During this period, the
16 municipality will meet and confer with the board and attempt
17 to resolve those issues set forth in the board's written
18 report that led to the rejection of the plan or amendment.

19 Notwithstanding the resubmission set forth above, the
20 municipality may commence the scheduled public hearing and
21 either adjourn the public hearing or continue the public
22 hearing until a date certain. Prior to continuing any public
23 hearing to a date certain, the municipality shall announce
24 during the public hearing the time, date, and location for the
25 reconvening of the public hearing. Any changes to the
26 redevelopment plan necessary to satisfy the issues set forth

1 in the joint review board report shall be the subject of a
2 public hearing before the hearing is adjourned if the changes
3 would (1) substantially affect the general land uses proposed
4 in the redevelopment plan, (2) substantially change the nature
5 of or extend the life of the redevelopment project, or (3)
6 increase the number of inhabited residential units to be
7 displaced from the redevelopment project area, as measured
8 from the time of creation of the redevelopment project area,
9 to a total of more than 10. Changes to the redevelopment plan
10 necessary to satisfy the issues set forth in the joint review
11 board report shall not require any further notice or convening
12 of a joint review board meeting, except that any changes to the
13 redevelopment plan that would add additional parcels of
14 property to the proposed redevelopment project area shall be
15 subject to the notice, public hearing, and joint review board
16 meeting requirements established for such changes by
17 subsection (a) of Section 11-74.4-5.

18 In the event that the municipality and the board are
19 unable to resolve these differences, or in the event that the
20 resubmitted plan or amendment is rejected by the board, the
21 municipality may proceed with the plan or amendment, but only
22 upon a three-fifths vote of the corporate authority
23 responsible for approval of the plan or amendment, excluding
24 positions of members that are vacant and those members that
25 are ineligible to vote because of conflicts of interest.

26 After the effective date of this amendatory Act of the

1 104th General Assembly, a new redevelopment project area that
2 overlaps with any existing redevelopment project area or an
3 expansion of a redevelopment project area so that the expanded
4 area will overlap with any existing redevelopment project area
5 may not be approved.

6 After the effective date of this amendatory Act of the
7 104th General Assembly, the incentives created by a
8 redemption project area may not be offered to a business or
9 corporation to move its headquarters located in Illinois, or
10 any part of its business located in Illinois, away from the
11 current location.

12 (c) After a municipality has by ordinance approved a
13 redevelopment plan and designated a redevelopment project
14 area, the plan may be amended and additional properties may be
15 added to the redevelopment project area only as herein
16 provided. Amendments which (1) add additional parcels of
17 property to the proposed redevelopment project area, (2)
18 substantially affect the general land uses proposed in the
19 redevelopment plan, (3) substantially change the nature of the
20 redevelopment project, (4) increase the total estimated
21 redevelopment project costs set out in the redevelopment plan
22 by more than 5% after adjustment for inflation from the date
23 the plan was adopted, (5) add additional redevelopment project
24 costs to the itemized list of redevelopment project costs set
25 out in the redevelopment plan, or (6) increase the number of
26 inhabited residential units to be displaced from the

1 redevelopment project area, as measured from the time of
2 creation of the redevelopment project area, to a total of more
3 than 10, shall be made only after the municipality gives
4 notice, convenes a joint review board, and conducts a public
5 hearing pursuant to the procedures set forth in this Section
6 and in Section 11-74.4-6 of this Act. Changes which do not (1)
7 add additional parcels of property to the proposed
8 redevelopment project area, (2) substantially affect the
9 general land uses proposed in the redevelopment plan, (3)
10 substantially change the nature of the redevelopment project,
11 (4) increase the total estimated redevelopment project cost
12 set out in the redevelopment plan by more than 5% after
13 adjustment for inflation from the date the plan was adopted,
14 (5) add additional redevelopment project costs to the itemized
15 list of redevelopment project costs set out in the
16 redevelopment plan, or (6) increase the number of inhabited
17 residential units to be displaced from the redevelopment
18 project area, as measured from the time of creation of the
19 redevelopment project area, to a total of more than 10, may be
20 made without further public hearing and related notices and
21 procedures including the convening of a joint review board as
22 set forth in Section 11-74.4-6 of this Act, provided that the
23 municipality shall give notice of any such changes by mail to
24 each affected taxing district and registrant on the interested
25 parties registry, provided for under Section 11-74.4-4.2, and
26 by publication in a newspaper of general circulation within

1 the affected taxing district. Such notice by mail and by
2 publication shall each occur not later than 10 days following
3 the adoption by ordinance of such changes.

4 (d) After the effective date of this amendatory Act of the
5 91st General Assembly, a municipality shall submit in an
6 electronic format the following information for each
7 redevelopment project area (i) to the State Comptroller under
8 Section 8-8-3.5 of the Illinois Municipal Code, subject to any
9 extensions or exemptions provided at the Comptroller's
10 discretion under that Section, and (ii) to all taxing
11 districts overlapping the redevelopment project area no later
12 than 180 days after the close of each municipal fiscal year or
13 as soon thereafter as the audited financial statements become
14 available and, in any case, shall be submitted before the
15 annual meeting of the Joint Review Board to each of the taxing
16 districts that overlap the redevelopment project area:

17 (1) Any amendments to the redevelopment plan, the
18 redevelopment project area, or the State Sales Tax
19 Boundary.

20 (1.5) A list of the redevelopment project areas
21 administered by the municipality and, if applicable, the
22 date each redevelopment project area was designated or
23 terminated by the municipality.

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

1 (3) Certification of the Chief Executive Officer of
2 the municipality that the municipality has complied with
3 all of the requirements of this Act during the preceding
4 fiscal year.

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

7 (5) An analysis of the special tax allocation fund
8 which sets forth:

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

11 (B) all amounts deposited in the special tax
12 allocation fund by source;

13 (C) an itemized list of all expenditures from the
14 special tax allocation fund by category of permissible
15 redevelopment project cost; and

16 (D) the balance in the special tax allocation fund
17 at the end of the fiscal year including a breakdown of
18 that balance by source and a breakdown of that balance
19 identifying any portion of the balance that is
20 required, pledged, earmarked, or otherwise designated
21 for payment of or securing of obligations and
22 anticipated redevelopment project costs. Any portion
23 of such ending balance that has not been identified or
24 is not identified as being required, pledged,
25 earmarked, or otherwise designated for payment of or
26 securing of obligations or anticipated redevelopment

1 projects costs shall be designated as surplus as set
2 forth in Section 11-74.4-7 hereof.

3 (6) A description of all property purchased by the
4 municipality within the redevelopment project area
5 including:

6 (A) Street address.

7 (B) Approximate size or description of property.

8 (C) Purchase price.

9 (D) Seller of property.

10 (7) A statement setting forth all activities
11 undertaken in furtherance of the objectives of the
12 redevelopment plan, including:

13 (A) Any project implemented in the preceding
14 fiscal year.

15 (B) A description of the redevelopment activities
16 undertaken.

17 (C) A description of any agreements entered into
18 by the municipality with regard to the disposition or
19 redevelopment of any property within the redevelopment
20 project area or the area within the State Sales Tax
21 Boundary.

22 (D) Additional information on the use of all funds
23 received under this Division and steps taken by the
24 municipality to achieve the objectives of the
25 redevelopment plan.

26 (E) Information regarding contracts that the

1 municipality's tax increment advisors or consultants
2 have entered into with entities or persons that have
3 received, or are receiving, payments financed by tax
4 increment revenues produced by the same redevelopment
5 project area.

6 (F) Any reports submitted to the municipality by
7 the joint review board.

8 (G) A review of public and, to the extent
9 possible, private investment actually undertaken to
10 date after the effective date of this amendatory Act
11 of the 91st General Assembly and estimated to be
12 undertaken during the following year. This review
13 shall, on a project-by-project basis, set forth the
14 estimated amounts of public and private investment
15 incurred after the effective date of this amendatory
16 Act of the 91st General Assembly and provide the ratio
17 of private investment to public investment to the date
18 of the report and as estimated to the completion of the
19 redevelopment project.

20 (8) With regard to any obligations issued by the
21 municipality:

22 (A) copies of any official statements; and

23 (B) an analysis prepared by financial advisor or
24 underwriter, chosen by the municipality, setting forth
25 the: (i) nature and term of obligation; (ii) projected
26 debt service including required reserves and debt

1 coverage; and (iii) actual debt service.

2 (9) For special tax allocation funds that have
3 experienced cumulative deposits of incremental tax
4 revenues of \$100,000 or more, a certified audit report
5 reviewing compliance with this Act performed by an
6 independent public accountant certified and licensed by
7 the authority of the State of Illinois. The financial
8 portion of the audit must be conducted in accordance with
9 Standards for Audits of Governmental Organizations,
10 Programs, Activities, and Functions adopted by the
11 Comptroller General of the United States (1981), as
12 amended, or the standards specified by Section 8-8-5 of
13 the Illinois Municipal Auditing Law of the Illinois
14 Municipal Code. The audit report shall contain a letter
15 from the independent certified public accountant
16 indicating compliance or noncompliance with the
17 requirements of subsection (q) of Section 11-74.4-3. For
18 redevelopment plans or projects that would result in the
19 displacement of residents from 10 or more inhabited
20 residential units or that contain 75 or more inhabited
21 residential units, notice of the availability of the
22 information, including how to obtain the report, required
23 in this subsection shall also be sent by mail to all
24 residents or organizations that operate in the
25 municipality that register with the municipality for that
26 information according to registration procedures adopted

1 under Section 11-74.4-4.2. All municipalities are subject
2 to this provision.

3 (10) A list of all intergovernmental agreements in
4 effect during the fiscal year to which the municipality is
5 a party and an accounting of any moneys transferred or
6 received by the municipality during that fiscal year
7 pursuant to those intergovernmental agreements.

8 In addition to information required to be reported under
9 this Section, for Fiscal Year 2022 and each fiscal year
10 thereafter, reporting municipalities shall also report to the
11 Comptroller annually in a manner and format prescribed by the
12 Comptroller: (1) the number of jobs, if any, projected to be
13 created for each redevelopment project area at the time of
14 approval of the redevelopment agreement; (2) the number of
15 jobs, if any, created as a result of the development to date
16 for that reporting period under the same guidelines and
17 assumptions as was used for the projections used at the time of
18 approval of the redevelopment agreement; (3) the amount of
19 increment projected to be created at the time of approval of
20 the redevelopment agreement for each redevelopment project
21 area; (4) the amount of increment created as a result of the
22 development to date for that reporting period using the same
23 assumptions as was used for the projections used at the time of
24 the approval of the redevelopment agreement; and (5) the
25 stated rate of return identified by the developer to the
26 municipality for each redevelopment project area, if any.

1 Stated rates of return required to be reported in item (5)
2 shall be independently verified by a third party chosen by the
3 municipality. Reporting municipalities shall also report to
4 the Comptroller a copy of the redevelopment plan each time the
5 redevelopment plan is enacted, amended, or extended in a
6 manner and format prescribed by the Comptroller. These
7 requirements shall only apply to redevelopment projects
8 beginning in or after Fiscal Year 2022.

9 (d-1) Prior to the effective date of this amendatory Act
10 of the 91st General Assembly, municipalities with populations
11 of over 1,000,000 shall, after adoption of a redevelopment
12 plan or project, make available upon request to any taxing
13 district in which the redevelopment project area is located
14 the following information:

15 (1) Any amendments to the redevelopment plan, the
16 redevelopment project area, or the State Sales Tax
17 Boundary; and

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

23 (e) The joint review board shall meet annually 180 days
24 after the close of the municipal fiscal year or as soon as the
25 redevelopment project audit for that fiscal year becomes
26 available to review the effectiveness and status of the

1 redevelopment project area up to that date.

2 (f) (Blank).

3 (g) In the event that a municipality has held a public
4 hearing under this Section prior to March 14, 1994 (the
5 effective date of Public Act 88-537), the requirements imposed
6 by Public Act 88-537 relating to the method of fixing the time
7 and place for public hearing, the materials and information
8 required to be made available for public inspection, and the
9 information required to be sent after adoption of an ordinance
10 or resolution fixing a time and place for public hearing shall
11 not be applicable.

12 (h) On and after the effective date of this amendatory Act
13 of the 96th General Assembly, the State Comptroller must post
14 on the State Comptroller's official website the information
15 submitted by a municipality pursuant to subsection (d) of this
16 Section. The information must be posted no later than 45 days
17 after the State Comptroller receives the information from the
18 municipality. The State Comptroller must also post a list of
19 the municipalities not in compliance with the reporting
20 requirements set forth in subsection (d) of this Section.

21 (i) No later than 10 years after the corporate authorities
22 of a municipality adopt an ordinance to establish a
23 redevelopment project area, the municipality must compile a
24 status report concerning the redevelopment project area. The
25 status report must detail without limitation the following:

26 (i) the amount of revenue generated within the redevelopment

1 project area, (ii) any expenditures made by the municipality
2 for the redevelopment project area including without
3 limitation expenditures from the special tax allocation fund,
4 (iii) the status of planned activities, goals, and objectives
5 set forth in the redevelopment plan including details on new
6 or planned construction within the redevelopment project area,
7 (iv) the amount of private and public investment within the
8 redevelopment project area, and (v) any other relevant
9 evaluation or performance data. Within 30 days after the
10 municipality compiles the status report, the municipality must
11 hold at least one public hearing concerning the report. The
12 municipality must provide 20 days' public notice of the
13 hearing.

14 (j) Beginning in fiscal year 2011 and in each fiscal year
15 thereafter, a municipality must detail in its annual budget

16 (i) the revenues generated from redevelopment project areas by
17 source and (ii) the expenditures made by the municipality for
18 redevelopment project areas.

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

20 (65 ILCS 5/11-74.4-7) (from Ch. 24, par. 11-74.4-7)

21 Sec. 11-74.4-7. Obligations secured by the special tax
22 allocation fund set forth in Section 11-74.4-8 for the
23 redevelopment project area may be issued to provide for
24 redevelopment project costs. Such obligations, when so issued,
25 shall be retired in the manner provided in the ordinance

1 authorizing the issuance of such obligations by the receipts
2 of taxes levied as specified in Section 11-74.4-9 against the
3 taxable property included in the area, by revenues as
4 specified by Section 11-74.4-8a and other revenue designated
5 by the municipality. Except for the moneys designated for a
6 chamber of commerce under subsection (b) of Section 11-74.4-8,
7 a ~~A~~ municipality may in the ordinance pledge all or any part of
8 the funds in and to be deposited in the special tax allocation
9 fund created pursuant to Section 11-74.4-8 to the payment of
10 the redevelopment project costs and obligations. Any pledge of
11 funds in the special tax allocation fund shall provide for
12 distribution to the taxing districts and to the Illinois
13 Department of Revenue of moneys not required, pledged,
14 earmarked, or otherwise designated for payment, including
15 unused and unpledged moneys returned to a municipality by a
16 chamber of commerce under subsection (b) of Section 11-74.4-8,
17 and securing of the obligations and anticipated redevelopment
18 project costs and such excess funds shall be calculated
19 annually and deemed to be "surplus" funds. In the event a
20 municipality only applies or pledges a portion of the funds in
21 the special tax allocation fund for the payment or securing of
22 anticipated redevelopment project costs or of obligations, any
23 such funds remaining in the special tax allocation fund after
24 complying with the requirements of the application or pledge,
25 shall also be calculated annually and deemed "surplus" funds.
26 The joint review board and the municipality shall review all

1 funds in the special tax allocation fund and shall designate
2 and approve surplus funds no later than 30 days after the close
3 of the municipality's fiscal year. The joint review board and
4 municipality shall issue a joint written report describing why
5 they designated certain funds surplus funds and why other
6 funds were not designated surplus funds under the requirements
7 of this paragraph. All surplus funds in the special tax
8 allocation fund shall be distributed annually within 90 ~~180~~
9 days after the close of the municipality's fiscal year, but
10 not before the joint written report is issued under this
11 paragraph, by being paid by the municipal treasurer to the
12 County Collector, to the Department of Revenue and to the
13 municipality in direct proportion to the tax incremental
14 revenue received as a result of an increase in the equalized
15 assessed value of property in the redevelopment project area,
16 tax incremental revenue received from the State and tax
17 incremental revenue received from the municipality, but not to
18 exceed as to each such source the total incremental revenue
19 received from that source. The County Collector shall
20 thereafter make distribution to the respective taxing
21 districts in the same manner and proportion as the most recent
22 distribution by the county collector to the affected districts
23 of real property taxes from real property in the redevelopment
24 project area.

25 Without limiting the foregoing in this Section, the
26 municipality may in addition to obligations secured by the

1 special tax allocation fund pledge for a period not greater
2 than the term of the obligations towards payment of such
3 obligations any part or any combination of the following: (a)
4 net revenues of all or part of any redevelopment project; (b)
5 taxes levied and collected on any or all property in the
6 municipality; (c) the full faith and credit of the
7 municipality; (d) a mortgage on part or all of the
8 redevelopment project; (d-5) repayment of bonds issued
9 pursuant to subsection (p-130) of Section 19-1 of the School
10 Code; or (e) any other taxes or anticipated receipts that the
11 municipality may lawfully pledge.

12 Such obligations may be issued in one or more series
13 bearing interest at such rate or rates as the corporate
14 authorities of the municipality shall determine by ordinance.
15 Such obligations shall bear such date or dates, mature at such
16 time or times not exceeding 20 years from their respective
17 dates, be in such denomination, carry such registration
18 privileges, be executed in such manner, be payable in such
19 medium of payment at such place or places, contain such
20 covenants, terms and conditions, and be subject to redemption
21 as such ordinance shall provide. Obligations issued pursuant
22 to this Act may be sold at public or private sale at such price
23 as shall be determined by the corporate authorities of the
24 municipalities. No referendum approval of the electors shall
25 be required as a condition to the issuance of obligations
26 pursuant to this Division except as provided in this Section.

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

19 If no petition is filed with the municipal clerk, as
20 hereinafter provided in this Section, within 30 days after the
21 publication of the ordinance, the ordinance shall be in
22 effect. But, if within that 30 day period a petition is filed
23 with the municipal clerk, signed by electors in the
24 municipality numbering 10% or more of the number of registered
25 voters in the municipality, asking that the question of
26 issuing obligations using full faith and credit of the

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

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

21 In the event the municipality authorizes issuance of
22 obligations pursuant to this Section secured by the full faith
23 and credit of the municipality, the ordinance authorizing the
24 obligations may provide for the levy and collection of a
25 direct annual tax upon all taxable property within the
26 municipality sufficient to pay the principal thereof and

1 interest thereon as it matures, which levy may be in addition
2 to and exclusive of the maximum of all other taxes authorized
3 to be levied by the municipality, which levy, however, shall
4 be abated to the extent that monies from other sources are
5 available for payment of the obligations and the municipality
6 certifies the amount of said monies available to the county
7 clerk.

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

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

19 In the event a municipality issues obligations under home
20 rule powers or other legislative authority the proceeds of
21 which are pledged to pay for redevelopment project costs, the
22 municipality may, if it has followed the procedures in
23 conformance with this division, retire said obligations from
24 funds in the special tax allocation fund in amounts and in such
25 manner as if such obligations had been issued pursuant to the
26 provisions of this division.

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

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

6 (65 ILCS 5/11-74.4-8) (from Ch. 24, par. 11-74.4-8)

7 Sec. 11-74.4-8. Tax increment allocation financing. A
8 municipality may not adopt tax increment financing in a
9 redevelopment project area after July 30, 1997 (the effective
10 date of Public Act 90-258) that will encompass an area that is
11 currently included in an enterprise zone created under the
12 Illinois Enterprise Zone Act unless that municipality,
13 pursuant to Section 5.4 of the Illinois Enterprise Zone Act,
14 amends the enterprise zone designating ordinance to limit the
15 eligibility for tax abatements as provided in Section 5.4.1 of
16 the Illinois Enterprise Zone Act. A municipality, at the time
17 a redevelopment project area is designated, may adopt tax
18 increment allocation financing by passing an ordinance
19 providing that the ad valorem taxes, if any, arising from the
20 levies upon taxable real property in such redevelopment
21 project area by taxing districts and tax rates determined in
22 the manner provided in paragraph (c) of Section 11-74.4-9 each
23 year after the effective date of the ordinance until
24 redevelopment project costs and all municipal obligations
25 financing redevelopment project costs incurred under this

1 Division have been paid shall be divided as follows, provided,
2 however, that with respect to any redevelopment project area
3 located within a transit facility improvement area established
4 pursuant to Section 11-74.4-3.3 in a municipality with a
5 population of 1,000,000 or more, ad valorem taxes, if any,
6 arising from the levies upon taxable real property in such
7 redevelopment project area shall be allocated as specifically
8 provided in this Section:

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

19 (b) Except from a tax levied by a township to retire
20 bonds issued to satisfy court-ordered damages and except
21 as otherwise provided in this Section, that portion, if
22 any, of such taxes which is attributable to the increase
23 in the current equalized assessed valuation of each
24 taxable lot, block, tract, or parcel of real property in
25 the redevelopment project area over and above the initial
26 equalized assessed value of each property in the project

1 area shall be allocated to and when collected shall be
2 paid to the municipal treasurer who shall deposit said
3 taxes into a special fund called the special tax
4 allocation fund of the municipality. The moneys deposited
5 into the special tax allocation fund shall be used as
6 follows: (1) 90% of the moneys deposited shall be used for
7 the purpose of paying redevelopment project costs and
8 obligations incurred in the payment thereof; and (2) 10%
9 of the moneys deposited shall be transferred, by the
10 municipal treasurer, to the local chamber of commerce or
11 chambers of commerce representing the redevelopment
12 project area no later than 30 days after each deposit to
13 the tax allocation fund. Before any moneys are transferred
14 to a chamber of commerce, the municipality must enter into
15 a contract with the chamber of commerce under which the
16 chamber of commerce promises to (i) use the moneys
17 transferred to it for grants to businesses that employee
18 fewer than 50 full-time employees if the business moves
19 into the redevelopment project area and (ii) return to the
20 municipality any moneys that are not granted or pledged to
21 a business described in subparagraph (i) within 5 years of
22 receipt of the moneys.

23 In any county with a population of 3,000,000 or more
24 that has adopted a procedure for collecting taxes that
25 provides for one or more of the installments of the taxes
26 to be billed and collected on an estimated basis, the

1 municipal treasurer shall be paid for deposit in the
2 special tax allocation fund of the municipality, from the
3 taxes collected from estimated bills issued for property
4 in the redevelopment project area, the difference between
5 the amount actually collected from each taxable lot,
6 block, tract, or parcel of real property within the
7 redevelopment project area and an amount determined by
8 multiplying the rate at which taxes were last extended
9 against the taxable lot, block, tract, or parcel of real
10 property in the manner provided in subsection (c) of
11 Section 11-74.4-9 by the initial equalized assessed value
12 of the property divided by the number of installments in
13 which real estate taxes are billed and collected within
14 the county; provided that the payments on or before
15 December 31, 1999 to a municipal treasurer shall be made
16 only if each of the following conditions are met:

17 (1) The total equalized assessed value of the
18 redevelopment project area as last determined was not
19 less than 175% of the total initial equalized assessed
20 value.

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

25 (3) The municipal clerk has certified to the
26 county clerk that the municipality has issued its

1 obligations to which there has been pledged the
2 incremental property taxes of the redevelopment
3 project area or taxes levied and collected on any or
4 all property in the municipality or the full faith and
5 credit of the municipality to pay or secure payment
6 for all or a portion of the redevelopment project
7 costs. The certification shall be filed annually no
8 later than September 1 for the estimated taxes to be
9 distributed in the following year; however, for the
10 year 1992 the certification shall be made at any time
11 on or before March 31, 1992.

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

16 The conditions of paragraphs (1) through (4) do not
17 apply after December 31, 1999 to payments to a municipal
18 treasurer made by a county with 3,000,000 or more
19 inhabitants that has adopted an estimated billing
20 procedure for collecting taxes. If a county that has
21 adopted the estimated billing procedure makes an erroneous
22 overpayment of tax revenue to the municipal treasurer,
23 then the county may seek a refund of that overpayment. The
24 county shall send the municipal treasurer a notice of
25 liability for the overpayment on or before the mailing
26 date of the next real estate tax bill within the county.

1 The refund shall be limited to the amount of the
2 overpayment.

3 It is the intent of this Division that after July 29,
4 1988 (the effective date of Public Act 85-1142) a
5 municipality's own ad valorem tax arising from levies on
6 taxable real property be included in the determination of
7 incremental revenue in the manner provided in paragraph
8 (c) of Section 11-74.4-9. If the municipality does not
9 extend such a tax, it shall annually deposit in the
10 municipality's Special Tax Increment Fund an amount equal
11 to 10% of the total contributions to the fund from all
12 other taxing districts in that year. The annual 10%
13 deposit required by this paragraph shall be limited to the
14 actual amount of municipally produced incremental tax
15 revenues available to the municipality from taxpayers
16 located in the redevelopment project area in that year if:
17 (a) the plan for the area restricts the use of the property
18 primarily to industrial purposes, (b) the municipality
19 establishing the redevelopment project area is a home rule
20 community with a 1990 population of between 25,000 and
21 50,000, (c) the municipality is wholly located within a
22 county with a 1990 population of over 750,000 and (d) the
23 redevelopment project area was established by the
24 municipality prior to June 1, 1990. This payment shall be
25 in lieu of a contribution of ad valorem taxes on real
26 property. If no such payment is made, any redevelopment

1 project area of the municipality shall be dissolved.

2 If a municipality has adopted tax increment allocation
3 financing by ordinance and the County Clerk thereafter
4 certifies the "total initial equalized assessed value as
5 adjusted" of the taxable real property within such
6 redevelopment project area in the manner provided in
7 paragraph (b) of Section 11-74.4-9, each year after the
8 date of the certification of the total initial equalized
9 assessed value as adjusted until redevelopment project
10 costs and all municipal obligations financing
11 redevelopment project costs have been paid the ad valorem
12 taxes, if any, arising from the levies upon the taxable
13 real property in such redevelopment project area by taxing
14 districts and tax rates determined in the manner provided
15 in paragraph (c) of Section 11-74.4-9 shall be divided as
16 follows, provided, however, that with respect to any
17 redevelopment project area located within a transit
18 facility improvement area established pursuant to Section
19 11-74.4-3.3 in a municipality with a population of
20 1,000,000 or more, ad valorem taxes, if any, arising from
21 the levies upon the taxable real property in such
22 redevelopment project area shall be allocated as
23 specifically provided in this Section:

24 (1) That portion of the taxes levied upon each
25 taxable lot, block, tract, or parcel of real property
26 which is attributable to the lower of the current

1 equalized assessed value or "current equalized
2 assessed value as adjusted" or the initial equalized
3 assessed value of each such taxable lot, block, tract,
4 or parcel of real property existing at the time tax
5 increment financing was adopted, minus the total
6 current homestead exemptions under Article 15 of the
7 Property Tax Code in the redevelopment project area,
8 shall be allocated to and when collected shall be paid
9 by the county collector to the respective affected
10 taxing districts in the manner required by law in the
11 absence of the adoption of tax increment allocation
12 financing.

13 (1.5) If a taxing district that is a school
14 district or community college district has not
15 provided written support to the county collector in
16 favor of adoption of the redevelopment project area,
17 that portion, if any, of such taxes which is
18 attributable to the increase in the current equalized
19 assessed valuation of each taxable lot, block, tract,
20 or parcel of real property in the redevelopment
21 project area, over and above the initial equalized
22 assessed value of each property existing at the time
23 tax increment financing was adopted, minus the total
24 current homestead exemptions pertaining to each piece
25 of property provided by Article 15 of the Property Tax
26 Code in the redevelopment project area, shall be

1 allocated to and when collected shall be paid by the
2 county collector to the school district or community
3 college district, as applicable, in the manner
4 required by law in the absence of the adoption of tax
5 increment allocation financing.

6 (2) Except as provided in paragraph (1.5), that
7 ~~That~~ portion, if any, of such taxes which is
8 attributable to the increase in the current equalized
9 assessed valuation of each taxable lot, block, tract,
10 or parcel of real property in the redevelopment
11 project area, over and above the initial equalized
12 assessed value of each property existing at the time
13 tax increment financing was adopted, minus the total
14 current homestead exemptions pertaining to each piece
15 of property provided by Article 15 of the Property Tax
16 Code in the redevelopment project area, shall be
17 allocated to and when collected shall be paid to the
18 municipal Treasurer, who shall deposit said taxes into
19 a special fund called the special tax allocation fund
20 of the municipality for the purpose of paying
21 redevelopment project costs and obligations incurred
22 in the payment thereof.

23 The municipality may pledge in the ordinance the funds
24 in and to be deposited in the special tax allocation fund
25 for the payment of such costs and obligations. No part of
26 the current equalized assessed valuation of each property

1 in the redevelopment project area attributable to any
2 increase above the total initial equalized assessed value,
3 or the total initial equalized assessed value as adjusted,
4 of such properties shall be used in calculating the
5 general State aid formula, provided for in Section 18-8 of
6 the School Code, or the evidence-based funding formula,
7 provided for in Section 18-8.15 of the School Code, until
8 such time as all redevelopment project costs have been
9 paid as provided for in this Section.

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

1 unpaid. Upon retirement of the bonds, the trustee shall
2 pay over any excess amounts held to the municipality for
3 deposit in the special tax allocation fund.

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

24 Notwithstanding any other provision of law, no surplus
25 funds then remaining in the special tax allocation fund
26 may be transferred or paid to any other redevelopment

1 project area, except for any funds transferred or paid
2 pursuant to an ongoing agreement between municipalities
3 under subsection (p) of Section 11-74.4-4.

4 Notwithstanding any other provision of law, any
5 surplus funds then remaining in the special tax allocation
6 fund shall be transferred or paid to the city and may not
7 be paid to a developer.

8 Upon the payment of all redevelopment project costs,
9 the retirement of obligations, the distribution of any
10 excess monies pursuant to this Section, and final closing
11 of the books and records of the redevelopment project
12 area, the municipality shall adopt an ordinance dissolving
13 the special tax allocation fund for the redevelopment
14 project area and terminating the designation of the
15 redevelopment project area as a redevelopment project
16 area. Title to real or personal property and public
17 improvements acquired by or for the municipality as a
18 result of the redevelopment project and plan shall vest in
19 the municipality when acquired and shall continue to be
20 held by the municipality after the redevelopment project
21 area has been terminated. Municipalities shall notify
22 affected taxing districts prior to November 1 if the
23 redevelopment project area is to be terminated by December
24 31 of that same year. If a municipality extends estimated
25 dates of completion of a redevelopment project and
26 retirement of obligations to finance a redevelopment

1 project, as allowed by Public Act 87-1272, that extension
2 shall not extend the property tax increment allocation
3 financing authorized by this Section. Thereafter the rates
4 of the taxing districts shall be extended and taxes
5 levied, collected and distributed in the manner applicable
6 in the absence of the adoption of tax increment allocation
7 financing.

8 If a municipality with a population of 1,000,000 or
9 more has adopted by ordinance tax increment allocation
10 financing for a redevelopment project area located in a
11 transit facility improvement area established pursuant to
12 Section 11-74.4-3.3, for each year after the effective
13 date of the ordinance until redevelopment project costs
14 and all municipal obligations financing redevelopment
15 project costs have been paid, the ad valorem taxes, if
16 any, arising from the levies upon the taxable real
17 property in that redevelopment project area by taxing
18 districts and tax rates determined in the manner provided
19 in paragraph (c) of Section 11-74.4-9 shall be divided as
20 follows:

21 (1) That portion of the taxes levied upon each
22 taxable lot, block, tract, or parcel of real property
23 which is attributable to the lower of (i) the current
24 equalized assessed value or "current equalized
25 assessed value as adjusted" or (ii) the initial
26 equalized assessed value of each such taxable lot,

1 block, tract, or parcel of real property existing at
2 the time tax increment financing was adopted, minus
3 the total current homestead exemptions under Article
4 15 of the Property Tax Code in the redevelopment
5 project area, shall be allocated to and when collected
6 shall be paid by the county collector to the
7 respective affected taxing districts in the manner
8 required by law in the absence of the adoption of tax
9 increment allocation financing.

10 (2) That portion, if any, of such taxes which is
11 attributable to the increase in the current equalized
12 assessed valuation of each taxable lot, block, tract,
13 or parcel of real property in the redevelopment
14 project area, over and above the initial equalized
15 assessed value of each property existing at the time
16 tax increment financing was adopted, minus the total
17 current homestead exemptions pertaining to each piece
18 of property provided by Article 15 of the Property Tax
19 Code in the redevelopment project area, shall be
20 allocated to and when collected shall be paid by the
21 county collector as follows:

22 (A) First, that portion which would be payable
23 to a school district whose boundaries are
24 coterminous with such municipality in the absence
25 of the adoption of tax increment allocation
26 financing, shall be paid to such school district

1 in the manner required by law in the absence of the
2 adoption of tax increment allocation financing;
3 ~~then~~

4 (A-5) Second, if a taxing district that is a
5 school district that is not coterminous with such
6 municipality or a community college district has
7 not provided written support to the county
8 collector in favor of adoption of the
9 redevelopment project area, then that portion
10 which would be payable to the community college
11 district or school district, as applicable, in the
12 absence of the adoption of tax increment
13 allocation financing, shall be paid to the school
14 district or community college district in the
15 manner required by law in the absence of the
16 adoption of tax increment allocation financing;
17 then

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

25 (C) 20% of the remaining portion shall be paid
26 to the respective affected taxing districts, other

1 than the school district described in clause (a)
2 above, in the manner required by law in the
3 absence of the adoption of tax increment
4 allocation financing.

5 Nothing in this Section shall be construed as relieving
6 property in such redevelopment project areas from being
7 assessed as provided in the Property Tax Code or as relieving
8 owners of such property from paying a uniform rate of taxes, as
9 required by Section 4 of Article IX of the Illinois
10 Constitution.

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

12 Article 99.

13 Section 99-95. No acceleration or delay. Where this Act
14 makes changes in a statute that is represented in this Act by
15 text that is not yet or no longer in effect (for example, a
16 Section represented by multiple versions), the use of that
17 text does not accelerate or delay the taking effect of (i) the
18 changes made by this Act or (ii) provisions derived from any
19 other Public Act.

20 Section 99-99. Effective date. This Act takes effect
21 immediately, except that Article 10 takes effect July 1, 2026.

1 INDEX

2 Statutes amended in order of appearance

3 New Act

4 65 ILCS 5/11-74.4-3 from Ch. 24, par. 11-74.4-3

5 65 ILCS 5/11-74.4-3.5

6 65 ILCS 5/11-74.4-5 from Ch. 24, par. 11-74.4-5

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

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