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1 AMENDMENT TO SENATE BILL 13

2 AMENDMENT NO. _____. Amend Senate Bill 13 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Economic Development Area Tax Increment
5 Allocation Act is amended by changing Section 6 as follows:

6 (20 ILCS 620/6) (from Ch. 67 1/2, par. 1006)

7 Sec. 6. Filing with county clerk; certification of initial
8 equalized assessed value.

9 (a) The municipality shall file a certified copy of any
10 ordinance authorizing tax increment allocation financing for
11 an economic development project area with the county clerk, and
12 the county clerk shall immediately thereafter determine (1) the
13 most recently ascertained equalized assessed value of each lot,
14 block, tract or parcel of real property within the economic
15 development project area from which shall be deducted the
16 homestead exemptions provided by Sections 15-170, 15-175, and

1 15-176 of the Property Tax Code, which value shall be the
2 "initial equalized assessed value" of each such piece of
3 property, and (2) the total equalized assessed value of all
4 taxable real property within the economic development project
5 area by adding together the most recently ascertained equalized
6 assessed value of each taxable lot, block, tract, or parcel of
7 real property within such economic development project area,
8 from which shall be deducted the homestead exemptions provided
9 under Article 15 ~~by Sections 15-170, 15-175, and 15-176~~ of the
10 Property Tax Code, and shall certify such amount as the "total
11 initial equalized assessed value" of the taxable real property
12 within the economic development project area.

13 (b) After the county clerk has certified the "total initial
14 equalized assessed value" of the taxable real property in the
15 economic development project area, then in respect to every
16 taxing district containing an economic development project
17 area, the county clerk or any other official required by law to
18 ascertain the amount of the equalized assessed value of all
19 taxable property within that taxing district for the purpose of
20 computing the rate per cent of tax to be extended upon taxable
21 property within that taxing district, shall in every year that
22 tax increment allocation financing is in effect ascertain the
23 amount of value of taxable property in an economic development
24 project area by including in that amount the lower of the
25 current equalized assessed value or the certified "total
26 initial equalized assessed value" of all taxable real property

1 in such area. The rate per cent of tax determined shall be
2 extended to the current equalized assessed value of all
3 property in the economic development project area in the same
4 manner as the rate per cent of tax is extended to all other
5 taxable property in the taxing district. The method of
6 allocating taxes established under this Section shall
7 terminate when the municipality adopts an ordinance dissolving
8 the special tax allocation fund for the economic development
9 project area, terminating the economic development project
10 area, and terminating the use of tax increment allocation
11 financing for the economic development project area. This Act
12 shall not be construed as relieving property owners within an
13 economic development project area from paying a uniform rate of
14 taxes upon the current equalized assessed value of their
15 taxable property as provided in the Property Tax Code.

16 (Source: P.A. 93-715, eff. 7-12-04.)

17 Section 10. The Property Tax Code is amended by changing
18 Sections 14-15, 15-10, 15-165, 15-170, 15-172, 15-175, 15-176,
19 20-15, and 20-178 and by adding Sections 15-167, 15-168,
20 15-169, 15-177, 18-178, and 24-35 as follows:

21 (35 ILCS 200/14-15)

22 Sec. 14-15. Certificate of error; counties of 3,000,000 or
23 more.

24 (a) In counties with 3,000,000 or more inhabitants, if,

1 after the assessment is certified pursuant to Section 16-150,
2 but subject to the limitations of subsection (c) of this
3 Section, the county assessor discovers an error or mistake in
4 the assessment, the assessor shall execute a certificate
5 setting forth the nature and cause of the error. The
6 certificate when endorsed by the county assessor, or when
7 endorsed by the county assessor and board of appeals (until the
8 first Monday in December 1998 and the board of review beginning
9 the first Monday in December 1998 and thereafter) where the
10 certificate is executed for any assessment which was the
11 subject of a complaint filed in the board of appeals (until the
12 first Monday in December 1998 and the board of review beginning
13 the first Monday in December 1998 and thereafter) for the tax
14 year for which the certificate is issued, may, either be
15 certified according to the procedure authorized by this Section
16 or be presented and received in evidence in any court of
17 competent jurisdiction. Certification is authorized, at the
18 discretion of the county assessor, for: (1) certificates of
19 error allowing homestead exemptions under Article 15 ~~pursuant~~
20 ~~to Sections 15-170, 15-172, 15-175, and 15-176;~~ (2)
21 certificates of error on residential property of 6 units or
22 less; (3) certificates of error allowing exemption of the
23 property pursuant to Section 14-25; and (4) other certificates
24 of error reducing assessed value by less than \$100,000. Any
25 certificate of error not certified shall be presented to the
26 court. The county assessor shall develop reasonable procedures

1 for the filing and processing of certificates of error. Prior
2 to the certification or presentation to the court, the county
3 assessor or his or her designee shall execute and include in
4 the certificate of error a statement attesting that all
5 procedural requirements pertaining to the issuance of the
6 certificate of error have been met and that in fact an error
7 exists. When so introduced in evidence such certificate shall
8 become a part of the court records, and shall not be removed
9 from the files except upon the order of the court.

10 Certificates of error that will be presented to the court
11 shall be filed as an objection in the application for judgment
12 and order of sale for the year in relation to which the
13 certificate is made or as an amendment to the objection under
14 subsection (b). Certificates of error that are to be certified
15 according to the procedure authorized by this Section need not
16 be presented to the court as an objection or an amendment under
17 subsection (b). The State's Attorney of the county in which the
18 property is situated shall mail a copy of any final judgment
19 entered by the court regarding any certificate of error to the
20 taxpayer of record for the year in question.

21 Any unpaid taxes after the entry of the final judgment by
22 the court or certification on certificates issued under this
23 Section may be included in a special tax sale, provided that an
24 advertisement is published and a notice is mailed to the person
25 in whose name the taxes were last assessed, in a form and
26 manner substantially similar to the advertisement and notice

1 required under Sections 21-110 and 21-135. The advertisement
 2 and sale shall be subject to all provisions of law regulating
 3 the annual advertisement and sale of delinquent property, to
 4 the extent that those provisions may be made applicable.

5 A certificate of error certified under this Section shall
 6 be given effect by the county treasurer, who shall mark the tax
 7 books and, upon receipt of one of the following certificates
 8 from the county assessor or the county assessor and the board
 9 of review where the board of review is required to endorse the
 10 certificate of error, shall issue refunds to the taxpayer
 11 accordingly:

12 "CERTIFICATION

13 I,, county assessor, hereby certify
 14 that the Certificates of Error set out on the attached list
 15 have been duly issued to correct an error or mistake in the
 16 assessment."

17 "CERTIFICATION

18 I,, county assessor, and we,
 19,
 20 members of the board of review, hereby certify that the
 21 Certificates of Error set out on the attached list have
 22 been duly issued to correct an error or mistake in the
 23 assessment and that any certificates of error required to
 24 be endorsed by the board of review have been so endorsed."

1 The county treasurer has the power to mark the tax books to
2 reflect the issuance of certificates of error certified
3 according to the procedure authorized in this Section for
4 certificates of error issued under Section 14-25 or
5 certificates of error issued to and including 3 years after the
6 date on which the annual judgment and order of sale for that
7 tax year was first entered. The county treasurer has the power
8 to issue refunds to the taxpayer as set forth above until all
9 refunds authorized by this Section have been completed.

10 To the extent that the certificate of error obviates the
11 liability for nonpayment of taxes, certification of a
12 certificate of error according to the procedure authorized in
13 this Section shall operate to vacate any judgment or forfeiture
14 as to that year's taxes, and the warrant books and judgment
15 books shall be marked to reflect that the judgment or
16 forfeiture has been vacated.

17 (b) Nothing in subsection (a) of this Section shall be
18 construed to prohibit the execution, endorsement, issuance,
19 and adjudication of a certificate of error if (i) the annual
20 judgment and order of sale for the tax year in question is
21 reopened for further proceedings upon consent of the county
22 collector and county assessor, represented by the State's
23 Attorney, and (ii) a new final judgment is subsequently entered
24 pursuant to the certificate. This subsection (b) shall be
25 construed as declarative of existing law and not as a new

1 enactment.

2 (c) No certificate of error, other than a certificate to
3 establish an exemption under Section 14-25, shall be executed
4 for any tax year more than 3 years after the date on which the
5 annual judgment and order of sale for that tax year was first
6 entered, except that during calendar years 1999 and 2000 a
7 certificate of error may be executed for any tax year, provided
8 that the error or mistake in the assessment was discovered no
9 more than 3 years after the date on which the annual judgment
10 and order of sale for that tax year was first entered.

11 (d) The time limitation of subsection (c) shall not apply
12 to a certificate of error correcting an assessment to \$1, under
13 Section 10-35, on a parcel that a subdivision or planned
14 development has acquired by adverse possession, if during the
15 tax year for which the certificate is executed the subdivision
16 or planned development used the parcel as common area, as
17 defined in Section 10-35, and if application for the
18 certificate of error is made prior to December 1, 1997.

19 (e) The changes made by this amendatory Act of the 91st
20 General Assembly apply to certificates of error issued before,
21 on, and after the effective date of this amendatory Act of the
22 91st General Assembly.

23 (Source: P.A. 93-715, eff. 7-12-04.)

24 (35 ILCS 200/15-10)

25 Sec. 15-10. Exempt property; procedures for certification.

1 All property granted an exemption by the Department pursuant to
2 the requirements of Section 15-5 and described in the Sections
3 following Section 15-30 and preceding Section 16-5, to the
4 extent therein limited, is exempt from taxation. In order to
5 maintain that exempt status, the titleholder or the owner of
6 the beneficial interest of any property that is exempt must
7 file with the chief county assessment officer, on or before
8 January 31 of each year (May 31 in the case of property
9 exempted by Section 15-170), an affidavit stating whether there
10 has been any change in the ownership or use of the property or
11 the status of the owner-resident, or that a disabled veteran
12 who qualifies under Section 15-165 owned and used the property
13 as of January 1 of that year. The nature of any change shall be
14 stated in the affidavit. Failure to file an affidavit shall, in
15 the discretion of the assessment officer, constitute cause to
16 terminate the exemption of that property, notwithstanding any
17 other provision of this Code. Owners of 5 or more such exempt
18 parcels within a county may file a single annual affidavit in
19 lieu of an affidavit for each parcel. The assessment officer,
20 upon request, shall furnish an affidavit form to the owners, in
21 which the owner may state whether there has been any change in
22 the ownership or use of the property or status of the owner or
23 resident as of January 1 of that year. The owner of 5 or more
24 exempt parcels shall list all the properties giving the same
25 information for each parcel as required of owners who file
26 individual affidavits.

1 However, titleholders or owners of the beneficial interest
2 in any property exempted under any of the following provisions
3 are not required to submit an annual filing under this Section:

4 (1) Section 15-45 (burial grounds) in counties of less
5 than 3,000,000 inhabitants and owned by a not-for-profit
6 organization.

7 (2) Section 15-40.

8 (3) Section 15-50 (United States property).

9 If there is a change in use or ownership, however, notice
10 must be filed pursuant to Section 15-20.

11 An application for homestead exemptions shall be filed as
12 provided in Section 15-170 (senior citizens homestead
13 exemption), Section 15-172 (senior citizens assessment freeze
14 homestead exemption), and Sections 15-175 (general homestead
15 exemption), ~~and~~ 15-176 (general alternative homestead
16 exemption), and 15-177 (long-time occupant homestead
17 exemption), respectively.

18 (Source: P.A. 92-333, eff. 8-10-01; 92-729, eff. 7-25-02;
19 93-715, eff. 7-12-04.)

20 (35 ILCS 200/15-165)

21 Sec. 15-165. Disabled veterans. Property up to an assessed
22 value of \$70,000, owned and used exclusively by a disabled
23 veteran, or the spouse or unmarried surviving spouse of the
24 veteran, as a home, is exempt. As used in this Section, a
25 disabled veteran means a person who has served in the Armed

1 Forces of the United States and whose disability is of such a
2 nature that the Federal Government has authorized payment for
3 purchase or construction of Specially Adapted Housing as set
4 forth in the United States Code, Title 38, Chapter 21, Section
5 2101.

6 The exemption applies to housing where Federal funds have
7 been used to purchase or construct special adaptations to suit
8 the veteran's disability.

9 The exemption also applies to housing that is specially
10 adapted to suit the veteran's disability, and purchased
11 entirely or in part by the proceeds of a sale, casualty loss
12 reimbursement, or other transfer of a home for which the
13 Federal Government had previously authorized payment for
14 purchase or construction as Specially Adapted Housing.

15 However, the entire proceeds of the sale, casualty loss
16 reimbursement, or other transfer of that housing shall be
17 applied to the acquisition of subsequent specially adapted
18 housing to the extent that the proceeds equal the purchase
19 price of the subsequently acquired housing.

20 For purposes of this Section, "unmarried surviving spouse"
21 means the surviving spouse of the veteran at any time after the
22 death of the veteran during which such surviving spouse is not
23 married.

24 This exemption must be reestablished on an annual basis by
25 certification from the Illinois Department of Veterans'
26 Affairs to the Department, which shall forward a copy of the

1 certification to local assessing officials.

2 A taxpayer who claims an exemption under Section 15-169 may
3 not claim an exemption under this Section.

4 (Source: P.A. 94-310, eff. 7-25-05.)

5 (35 ILCS 200/15-167 new)

6 Sec. 15-167. Returning Veterans' Homestead Exemption.

7 (a) A homestead exemption, limited to a reduction set forth
8 under subsection (b), from the property's value, as equalized
9 or assessed by the Department, is granted for property that is
10 owned and occupied as a residence by a veteran returning from
11 an armed conflict involving the armed forces of the United
12 States who is liable for paying real estate taxes on the
13 property and is an owner of record of the property or has a
14 legal or equitable interest therein as evidenced by a written
15 instrument, except for a leasehold interest, other than a
16 leasehold interest of land on which a single family residence
17 is located, which is occupied as a residence by a veteran
18 returning from an armed conflict involving the armed forces of
19 the United States who has an ownership interest therein, legal,
20 equitable or as a lessee, and on which he or she is liable for
21 the payment of property taxes. For purposes of the exemption
22 under this Section, "veteran" means an Illinois resident who
23 has served as a member of the United States Armed Forces, a
24 member of the Illinois National Guard, or a member of the
25 United States Reserve Forces.

1 (b) In all counties, the reduction is \$5,000 and only for
2 the tax year in which the veteran returns from active duty in
3 an armed conflict involving the armed forces of the United
4 States. For land improved with an apartment building owned and
5 operated as a cooperative, the maximum reduction from the value
6 of the property, as equalized by the Department, must be
7 multiplied by the number of apartments or units occupied by a
8 veteran returning from an armed conflict involving the armed
9 forces of the United States who is liable, by contract with the
10 owner or owners of record, for paying property taxes on the
11 property and is an owner of record of a legal or equitable
12 interest in the cooperative apartment building, other than a
13 leasehold interest. In a cooperative where a homestead
14 exemption has been granted, the cooperative association or the
15 management firm of the cooperative or facility shall credit the
16 savings resulting from that exemption only to the apportioned
17 tax liability of the owner or resident who qualified for the
18 exemption. Any person who willfully refuses to so credit the
19 savings is guilty of a Class B misdemeanor.

20 (c) Application must be made during the application period
21 in effect for the county of his or her residence. The assessor
22 or chief county assessment officer may determine the
23 eligibility of residential property to receive the homestead
24 exemption provided by this Section by application, visual
25 inspection, questionnaire, or other reasonable methods. The
26 determination must be made in accordance with guidelines

1 established by the Department.

2 (d) The exemption under this Section is in addition to any
3 other homestead provided in Sections 15-170 through 15-177.
4 Notwithstanding Sections 6 and 8 of the State Mandates Act, no
5 reimbursement by the State is required for the implementation
6 of any mandate created by this Section.

7 (35 ILCS 200/15-168 new)

8 Sec. 15-168. Disabled persons' homestead exemption.

9 (a) Beginning with the assessment for the 2007 tax year, an
10 annual homestead exemption is granted to disabled persons in
11 the amount of \$2,000, except as provided in subsection (c), to
12 be deducted from the property's value as equalized or assessed
13 by the Department of Revenue. The disabled person shall receive
14 the homestead exemption upon meeting the following
15 requirements:

16 (1) The property must be occupied as a residence by the
17 disabled person.

18 (2) The disabled person must be liable for paying the
19 real estate taxes on the property.

20 (3) The disabled person must be an owner of record of
21 the property or have a legal or equitable interest in the
22 property as evidenced by a written instrument. In the case
23 of a leasehold interest in property, the lease must be for
24 a single family residence.

25 A person who is disabled during the current assessment year

1 is eligible to apply for this homestead exemption during that
2 assessment year. Application must be made during the
3 application period in effect for the county of residence. If a
4 homestead exemption has been granted under this Section and the
5 person awarded the exemption subsequently becomes a resident of
6 a facility licensed under the Nursing Home Care Act, then the
7 exemption shall continue (i) so long as the residence continues
8 to be occupied by the qualifying person's spouse or (ii) if the
9 residence remains unoccupied but is still owned by the person
10 qualified for the homestead exemption.

11 (b) For the purposes of this Section, "disabled person"
12 means a person unable to engage in any substantial gainful
13 activity by reason of a medically determinable physical or
14 mental impairment which can be expected to result in death or
15 has lasted or can be expected to last for a continuous period
16 of not less than 12 months. Disabled persons filing claims
17 under this Act shall submit proof of disability in such form
18 and manner as the Department shall by rule and regulation
19 prescribe. Proof that a claimant is eligible to receive
20 disability benefits under the Federal Social Security Act shall
21 constitute proof of disability for purposes of this Act.
22 Issuance of an Illinois Disabled Person Identification Card
23 stating that the claimant is under a Class 2 disability, as
24 defined in Section 4A of The Illinois Identification Card Act,
25 shall constitute proof that the person named thereon is a
26 disabled person for purposes of this Act. A disabled person not

1 covered under the Federal Social Security Act and not
2 presenting a Disabled Person Identification Card stating that
3 the claimant is under a Class 2 disability shall be examined by
4 a physician designated by the Department, and his status as a
5 disabled person determined using the same standards as used by
6 the Social Security Administration. The costs of any required
7 examination shall be borne by the claimant.

8 (c) For land improved with (i) an apartment building owned
9 and operated as a cooperative or (ii) a life care facility as
10 defined under Section 2 of the Life Care Facilities Act that is
11 considered to be a cooperative, the maximum reduction from the
12 value of the property, as equalized or assessed by the
13 Department, shall be multiplied by the number of apartments or
14 units occupied by a disabled person. The disabled person shall
15 receive the homestead exemption upon meeting the following
16 requirements:

17 (1) The property must be occupied as a residence by the
18 disabled person.

19 (2) The disabled person must be liable by contract with
20 the owner or owners of record for paying the apportioned
21 property taxes on the property of the cooperative or life
22 care facility. In the case of a life care facility, the
23 disabled person must be liable for paying the apportioned
24 property taxes under a life care contract as defined in
25 Section 2 of the Life Care Facilities Act.

26 (3) The disabled person must be an owner of record of a

1 legal or equitable interest in the cooperative apartment
2 building. A leasehold interest does not meet this
3 requirement.

4 If a homestead exemption is granted under this subsection, the
5 cooperative association or management firm shall credit the
6 savings resulting from the exemption to the apportioned tax
7 liability of the qualifying disabled person. The chief county
8 assessment officer may request reasonable proof that the
9 association or firm has properly credited the exemption. A
10 person who willfully refuses to credit an exemption to the
11 qualified disabled person is guilty of a Class B misdemeanor.

12 (d) The chief county assessment officer shall determine the
13 eligibility of property to receive the homestead exemption
14 according to guidelines established by the Department. After a
15 person has received an exemption under this Section, an annual
16 verification of eligibility for the exemption shall be mailed
17 to the taxpayer.

18 The chief county assessment officer shall provide to each
19 person granted a homestead exemption under this Section a form
20 to designate any other person to receive a duplicate of any
21 notice of delinquency in the payment of taxes assessed and
22 levied under this Code on the person's qualifying property. The
23 duplicate notice shall be in addition to the notice required to
24 be provided to the person receiving the exemption and shall be
25 given in the manner required by this Code. The person filing
26 the request for the duplicate notice shall pay an

1 administrative fee of \$5 to the chief county assessment
2 officer. The assessment officer shall then file the executed
3 designation with the county collector, who shall issue the
4 duplicate notices as indicated by the designation. A
5 designation may be rescinded by the disabled person in the
6 manner required by the chief county assessment officer.

7 (35 ILCS 200/15-169 new)

8 Sec. 15-169. Disabled veterans standard homestead
9 exemption.

10 (a) An annual homestead exemption, limited to the amounts
11 set forth in subsection (b), is granted for property that is
12 used as a qualified residence by a disabled veteran.

13 (b) The amount of the exemption under this Section is as
14 follows:

15 (1) for veterans with a service-connected disability
16 of at least 75%, as certified by the United States
17 Department of Veterans Affairs, the annual exemption is
18 \$5,000; and

19 (2) for veterans with a service-connected disability
20 of at least 50%, but less than 75%, as certified by the
21 United States Department of Veterans Affairs, the annual
22 exemption is \$2,500.

23 (c) The tax exemption under this Section carries over to
24 the benefit of the veteran's surviving spouse as long as the
25 spouse holds the legal or beneficial title to the homestead,

1 permanently resides thereon, and does not remarry. If the
2 surviving spouse sells the property, an exemption not to exceed
3 the amount granted from the most recent ad valorem tax roll may
4 be transferred to his or her new residence as long as it is
5 used as his or her primary residence and he or she does not
6 remarry.

7 (d) The exemption under this Section applies for taxable
8 year 2007 and thereafter. A taxpayer who claims an exemption
9 under Section 16-165 may not claim an exemption under this
10 Section.

11 (e) For the purposes of this Section:

12 "Qualified residence" means real property, but less any
13 portion of that property that is used for commercial purposes,
14 with an equalized assessed value of less than \$250,000.
15 Property rented for more than 6 months is presumed to be used
16 for commercial purposes.

17 "Veteran" means an Illinois resident who has served as a
18 member of the United States Armed Forces on active duty or
19 State active duty, a member of the Illinois National Guard, or
20 a member of the United States Reserve Forces and who has
21 received an honorable discharge.

22
23 (35 ILCS 200/15-170)

24 Sec. 15-170. Senior Citizens Homestead Exemption. An
25 annual homestead exemption limited, except as described here

1 with relation to cooperatives or life care facilities, to a
2 maximum reduction set forth below from the property's value, as
3 equalized or assessed by the Department, is granted for
4 property that is occupied as a residence by a person 65 years
5 of age or older who is liable for paying real estate taxes on
6 the property and is an owner of record of the property or has a
7 legal or equitable interest therein as evidenced by a written
8 instrument, except for a leasehold interest, other than a
9 leasehold interest of land on which a single family residence
10 is located, which is occupied as a residence by a person 65
11 years or older who has an ownership interest therein, legal,
12 equitable or as a lessee, and on which he or she is liable for
13 the payment of property taxes. Before taxable year 2004, the
14 maximum reduction shall be \$2,500 in counties with 3,000,000 or
15 more inhabitants and \$2,000 in all other counties. For taxable
16 years 2004 through 2005, the maximum reduction shall be \$3,000
17 in all counties. For taxable years 2006 and 2007 thereafter,
18 the maximum reduction shall be \$3,500 and, for taxable years
19 2008 and thereafter, the maximum reduction is \$4,000 in all
20 counties.

21 For land improved with an apartment building owned and
22 operated as a cooperative, the maximum reduction from the value
23 of the property, as equalized by the Department, shall be
24 multiplied by the number of apartments or units occupied by a
25 person 65 years of age or older who is liable, by contract with
26 the owner or owners of record, for paying property taxes on the

1 property and is an owner of record of a legal or equitable
2 interest in the cooperative apartment building, other than a
3 leasehold interest. For land improved with a life care
4 facility, the maximum reduction from the value of the property,
5 as equalized by the Department, shall be multiplied by the
6 number of apartments or units occupied by persons 65 years of
7 age or older, irrespective of any legal, equitable, or
8 leasehold interest in the facility, who are liable, under a
9 contract with the owner or owners of record of the facility,
10 for paying property taxes on the property. In a cooperative or
11 a life care facility where a homestead exemption has been
12 granted, the cooperative association or the management firm of
13 the cooperative or facility shall credit the savings resulting
14 from that exemption only to the apportioned tax liability of
15 the owner or resident who qualified for the exemption. Any
16 person who willfully refuses to so credit the savings shall be
17 guilty of a Class B misdemeanor. Under this Section and
18 Sections 15-175 ~~and~~ 15-176, and 15-177 "life care facility"
19 means a facility as defined in Section 2 of the Life Care
20 Facilities Act, with which the applicant for the homestead
21 exemption has a life care contract as defined in that Act.

22 When a homestead exemption has been granted under this
23 Section and the person qualifying subsequently becomes a
24 resident of a facility licensed under the Nursing Home Care
25 Act, the exemption shall continue so long as the residence
26 continues to be occupied by the qualifying person's spouse if

1 the spouse is 65 years of age or older, or if the residence
2 remains unoccupied but is still owned by the person qualified
3 for the homestead exemption.

4 A person who will be 65 years of age during the current
5 assessment year shall be eligible to apply for the homestead
6 exemption during that assessment year. Application shall be
7 made during the application period in effect for the county of
8 his residence.

9 Beginning with assessment year 2003, for taxes payable in
10 2004, property that is first occupied as a residence after
11 January 1 of any assessment year by a person who is eligible
12 for the senior citizens homestead exemption under this Section
13 must be granted a pro-rata exemption for the assessment year.
14 The amount of the pro-rata exemption is the exemption allowed
15 in the county under this Section divided by 365 and multiplied
16 by the number of days during the assessment year the property
17 is occupied as a residence by a person eligible for the
18 exemption under this Section. The chief county assessment
19 officer must adopt reasonable procedures to establish
20 eligibility for this pro-rata exemption.

21 The assessor or chief county assessment officer may
22 determine the eligibility of a life care facility to receive
23 the benefits provided by this Section, by affidavit,
24 application, visual inspection, questionnaire or other
25 reasonable methods in order to insure that the tax savings
26 resulting from the exemption are credited by the management

1 firm to the apportioned tax liability of each qualifying
2 resident. The assessor may request reasonable proof that the
3 management firm has so credited the exemption.

4 The chief county assessment officer of each county with
5 less than 3,000,000 inhabitants shall provide to each person
6 allowed a homestead exemption under this Section a form to
7 designate any other person to receive a duplicate of any notice
8 of delinquency in the payment of taxes assessed and levied
9 under this Code on the property of the person receiving the
10 exemption. The duplicate notice shall be in addition to the
11 notice required to be provided to the person receiving the
12 exemption, and shall be given in the manner required by this
13 Code. The person filing the request for the duplicate notice
14 shall pay a fee of \$5 to cover administrative costs to the
15 supervisor of assessments, who shall then file the executed
16 designation with the county collector. Notwithstanding any
17 other provision of this Code to the contrary, the filing of
18 such an executed designation requires the county collector to
19 provide duplicate notices as indicated by the designation. A
20 designation may be rescinded by the person who executed such
21 designation at any time, in the manner and form required by the
22 chief county assessment officer.

23 The assessor or chief county assessment officer may
24 determine the eligibility of residential property to receive
25 the homestead exemption provided by this Section by
26 application, visual inspection, questionnaire or other

1 reasonable methods. The determination shall be made in
2 accordance with guidelines established by the Department.

3 In counties with less than 3,000,000 inhabitants, the
4 county board may by resolution provide that if a person has
5 been granted a homestead exemption under this Section, the
6 person qualifying need not reapply for the exemption.

7 In counties with less than 3,000,000 inhabitants, if the
8 assessor or chief county assessment officer requires annual
9 application for verification of eligibility for an exemption
10 once granted under this Section, the application shall be
11 mailed to the taxpayer.

12 The assessor or chief county assessment officer shall
13 notify each person who qualifies for an exemption under this
14 Section that the person may also qualify for deferral of real
15 estate taxes under the Senior Citizens Real Estate Tax Deferral
16 Act. The notice shall set forth the qualifications needed for
17 deferral of real estate taxes, the address and telephone number
18 of county collector, and a statement that applications for
19 deferral of real estate taxes may be obtained from the county
20 collector.

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

24 (Source: P.A. 93-511, eff. 8-11-03; 93-715, eff. 7-12-04;
25 94-794, eff. 5-22-06.)

1 (35 ILCS 200/15-172)

2 Sec. 15-172. Senior Citizens Assessment Freeze Homestead
3 Exemption.

4 (a) This Section may be cited as the Senior Citizens
5 Assessment Freeze Homestead Exemption.

6 (b) As used in this Section:

7 "Applicant" means an individual who has filed an
8 application under this Section.

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

13 "Base year" means the taxable year prior to the taxable
14 year for which the applicant first qualifies and applies for
15 the exemption provided that in the prior taxable year the
16 property was improved with a permanent structure that was
17 occupied as a residence by the applicant who was liable for
18 paying real property taxes on the property and who was either
19 (i) an owner of record of the property or had legal or
20 equitable interest in the property as evidenced by a written
21 instrument or (ii) had a legal or equitable interest as a
22 lessee in the parcel of property that was single family
23 residence. If in any subsequent taxable year for which the
24 applicant applies and qualifies for the exemption the equalized
25 assessed value of the residence is less than the equalized
26 assessed value in the existing base year (provided that such

1 equalized assessed value is not based on an assessed value that
2 results from a temporary irregularity in the property that
3 reduces the assessed value for one or more taxable years), then
4 that subsequent taxable year shall become the base year until a
5 new base year is established under the terms of this paragraph.
6 For taxable year 1999 only, the Chief County Assessment Officer
7 shall review (i) all taxable years for which the applicant
8 applied and qualified for the exemption and (ii) the existing
9 base year. The assessment officer shall select as the new base
10 year the year with the lowest equalized assessed value. An
11 equalized assessed value that is based on an assessed value
12 that results from a temporary irregularity in the property that
13 reduces the assessed value for one or more taxable years shall
14 not be considered the lowest equalized assessed value. The
15 selected year shall be the base year for taxable year 1999 and
16 thereafter until a new base year is established under the terms
17 of this paragraph.

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

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

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

26 "Household income" means the combined income of the members

1 of a household for the calendar year preceding the taxable
2 year.

3 "Income" has the same meaning as provided in Section 3.07
4 of the Senior Citizens and Disabled Persons Property Tax Relief
5 and Pharmaceutical Assistance Act, except that, beginning in
6 assessment year 2001, "income" does not include veteran's
7 benefits.

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

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

15 "Maximum income limitation" means:

- 16 (1) \$35,000 prior to taxable year 1999;
17 (2) \$40,000 in taxable years 1999 through 2003;
18 (3) \$45,000 in taxable years, 2004 through 2006;
19 (4) \$50,000 in taxable year 2007; and
20 (5) \$55,000 in taxable year 2008 and thereafter.

21 "Residence" means the principal dwelling place and
22 appurtenant structures used for residential purposes in this
23 State occupied on January 1 of the taxable year by a household
24 and so much of the surrounding land, constituting the parcel
25 upon which the dwelling place is situated, as is used for
26 residential purposes. If the Chief County Assessment Officer

1 has established a specific legal description for a portion of
2 property constituting the residence, then that portion of
3 property shall be deemed the residence for the purposes of this
4 Section.

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

8 (c) Beginning in taxable year 1994, a senior citizens
9 assessment freeze homestead exemption is granted for real
10 property that is improved with a permanent structure that is
11 occupied as a residence by an applicant who (i) is 65 years of
12 age or older during the taxable year, (ii) has a household
13 income that does not exceed the maximum income limitation ~~of~~
14 ~~\$35,000 or less prior to taxable year 1999, \$40,000 or less in~~
15 ~~taxable years 1999 through 2003, \$45,000 or less in taxable~~
16 ~~year 2004 and 2005, and \$50,000 or less in taxable year 2006~~
17 ~~and thereafter,~~ (iii) is liable for paying real property taxes
18 on the property, and (iv) is an owner of record of the property
19 or has a legal or equitable interest in the property as
20 evidenced by a written instrument. This homestead exemption
21 shall also apply to a leasehold interest in a parcel of
22 property improved with a permanent structure that is a single
23 family residence that is occupied as a residence by a person
24 who (i) is 65 years of age or older during the taxable year,
25 (ii) has a household income that does not exceed the maximum
26 income limitation ~~of \$35,000 or less prior to taxable year~~

1 ~~1999, \$40,000 or less in taxable years 1999 through 2003,~~
2 ~~\$45,000 or less in taxable year 2004 and 2005, and \$50,000 or~~
3 ~~less in taxable year 2006 and thereafter,~~ (iii) has a legal or
4 equitable ownership interest in the property as lessee, and
5 (iv) is liable for the payment of real property taxes on that
6 property.

7 Through taxable year 2005 and for taxable year 2007 and
8 thereafter, the amount of this exemption shall be the equalized
9 assessed value of the residence in the taxable year for which
10 application is made minus the base amount. For taxable year
11 2006 ~~and thereafter~~, the amount of the exemption is as follows:

12 (1) For an applicant who has a household income of
13 \$45,000 or less, the amount of the exemption is the
14 equalized assessed value of the residence in the taxable
15 year for which application is made minus the base amount.

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

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

26 (4) For an applicant who has a household income

1 exceeding \$47,500 but not exceeding \$48,750, the amount of
2 the exemption is (i) the equalized assessed value of the
3 residence in the taxable year for which application is made
4 minus the base amount (ii) multiplied by 0.4.

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

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

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

21 In the case of land improved with an apartment building
22 owned and operated as a cooperative or a building that is a
23 life care facility that qualifies as a cooperative, the maximum
24 reduction from the equalized assessed value of the property is
25 limited to the sum of the reductions calculated for each unit
26 occupied as a residence by a person or persons (i) 65 years of

1 age or older, (ii) with a household income that does not exceed
2 the maximum income limitation ~~of \$35,000 or less prior to~~
3 ~~taxable year 1999, \$40,000 or less in taxable years 1999~~
4 ~~through 2003, \$45,000 or less in taxable year 2004 and 2005,~~
5 ~~and \$50,000 or less in taxable year 2006 and thereafter,~~ (iii)
6 who is liable, by contract with the owner or owners of record,
7 for paying real property taxes on the property, and (iv) who is
8 an owner of record of a legal or equitable interest in the
9 cooperative apartment building, other than a leasehold
10 interest. In the instance of a cooperative where a homestead
11 exemption has been granted under this Section, the cooperative
12 association or its management firm shall credit the savings
13 resulting from that exemption only to the apportioned tax
14 liability of the owner who qualified for the exemption. Any
15 person who willfully refuses to credit that savings to an owner
16 who qualifies for the exemption is guilty of a Class B
17 misdemeanor.

18 When a homestead exemption has been granted under this
19 Section and an applicant then becomes a resident of a facility
20 licensed under the Nursing Home Care Act, the exemption shall
21 be granted in subsequent years so long as the residence (i)
22 continues to be occupied by the qualified applicant's spouse or
23 (ii) if remaining unoccupied, is still owned by the qualified
24 applicant for the homestead exemption.

25 Beginning January 1, 1997, when an individual dies who
26 would have qualified for an exemption under this Section, and

1 the surviving spouse does not independently qualify for this
2 exemption because of age, the exemption under this Section
3 shall be granted to the surviving spouse for the taxable year
4 preceding and the taxable year of the death, provided that,
5 except for age, the surviving spouse meets all other
6 qualifications for the granting of this exemption for those
7 years.

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

11 For taxable year 1994 only, in counties having less than
12 3,000,000 inhabitants, to receive the exemption, a person shall
13 submit an application by February 15, 1995 to the Chief County
14 Assessment Officer of the county in which the property is
15 located. In counties having 3,000,000 or more inhabitants, for
16 taxable year 1994 and all subsequent taxable years, to receive
17 the exemption, a person may submit an application to the Chief
18 County Assessment Officer of the county in which the property
19 is located during such period as may be specified by the Chief
20 County Assessment Officer. The Chief County Assessment Officer
21 in counties of 3,000,000 or more inhabitants shall annually
22 give notice of the application period by mail or by
23 publication. In counties having less than 3,000,000
24 inhabitants, beginning with taxable year 1995 and thereafter,
25 to receive the exemption, a person shall submit an application
26 by July 1 of each taxable year to the Chief County Assessment

1 Officer of the county in which the property is located. A
2 county may, by ordinance, establish a date for submission of
3 applications that is different than July 1. The applicant shall
4 submit with the application an affidavit of the applicant's
5 total household income, age, marital status (and if married the
6 name and address of the applicant's spouse, if known), and
7 principal dwelling place of members of the household on January
8 1 of the taxable year. The Department shall establish, by rule,
9 a method for verifying the accuracy of affidavits filed by
10 applicants under this Section, and the Chief County Assessment
11 Officer may conduct audits of any taxpayer claiming an
12 exemption under this Section to verify that the taxpayer is
13 eligible to receive the exemption. Each application shall
14 contain or be verified by a written declaration that it is made
15 under the penalties of perjury. A taxpayer's signing a
16 fraudulent application under this Act is perjury, as defined in
17 Section 32-2 of the Criminal Code of 1961. The applications
18 shall be clearly marked as applications for the Senior Citizens
19 Assessment Freeze Homestead Exemption and must contain a notice
20 that any taxpayer who receives the exemption is subject to an
21 audit by the Chief County Assessment Officer.

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

1 render the applicant incapable of filing the application in a
2 timely manner, the Chief County Assessment Officer may extend
3 the filing deadline for a period of 30 days after the applicant
4 regains the capability to file the application, but in no case
5 may the filing deadline be extended beyond 3 months of the
6 original filing deadline. In order to receive the extension
7 provided in this paragraph, the applicant shall provide the
8 Chief County Assessment Officer with a signed statement from
9 the applicant's physician stating the nature and extent of the
10 condition, that, in the physician's opinion, the condition was
11 so severe that it rendered the applicant incapable of filing
12 the application in a timely manner, and the date on which the
13 applicant regained the capability to file the application.

14 Beginning January 1, 1998, notwithstanding any other
15 provision to the contrary, in counties having fewer than
16 3,000,000 inhabitants, if an applicant fails to file the
17 application required by this Section in a timely manner and
18 this failure to file is due to a mental or physical condition
19 sufficiently severe so as to render the applicant incapable of
20 filing the application in a timely manner, the Chief County
21 Assessment Officer may extend the filing deadline for a period
22 of 3 months. In order to receive the extension provided in this
23 paragraph, the applicant shall provide the Chief County
24 Assessment Officer with a signed statement from the applicant's
25 physician stating the nature and extent of the condition, and
26 that, in the physician's opinion, the condition was so severe

1 that it rendered the applicant incapable of filing the
2 application in a timely manner.

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

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

22 The Chief County Assessment Officer may determine the
23 eligibility of a life care facility that qualifies as a
24 cooperative to receive the benefits provided by this Section by
25 use of an affidavit, application, visual inspection,
26 questionnaire, or other reasonable method in order to insure

1 that the tax savings resulting from the exemption are credited
2 by the management firm to the apportioned tax liability of each
3 qualifying resident. The Chief County Assessment Officer may
4 request reasonable proof that the management firm has so
5 credited that exemption.

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

17 Nothing contained in this Section shall prevent the
18 Director or chief county assessment officer from publishing or
19 making available reasonable statistics concerning the
20 operation of the exemption contained in this Section in which
21 the contents of claims are grouped into aggregates in such a
22 way that information contained in any individual claim shall
23 not be disclosed.

24 (d) Each Chief County Assessment Officer shall annually
25 publish a notice of availability of the exemption provided
26 under this Section. The notice shall be published at least 60

1 days but no more than 75 days prior to the date on which the
2 application must be submitted to the Chief County Assessment
3 Officer of the county in which the property is located. The
4 notice shall appear in a newspaper of general circulation in
5 the county.

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

9 (Source: P.A. 93-715, eff. 7-12-04; 94-794, eff. 5-22-06.)

10 (35 ILCS 200/15-175)

11 Sec. 15-175. General homestead exemption. Except as
12 provided in Sections 15-176 and 15-177 ~~Section 15-176~~,
13 homestead property is entitled to an annual homestead exemption
14 limited, except as described here with relation to
15 cooperatives, to a reduction in the equalized assessed value of
16 homestead property equal to the increase in equalized assessed
17 value for the current assessment year above the equalized
18 assessed value of the property for 1977, up to the maximum
19 reduction set forth below. If however, the 1977 equalized
20 assessed value upon which taxes were paid is subsequently
21 determined by local assessing officials, the Property Tax
22 Appeal Board, or a court to have been excessive, the equalized
23 assessed value which should have been placed on the property
24 for 1977 shall be used to determine the amount of the
25 exemption.

1 Except as provided in Section 15-176, the maximum reduction
2 before taxable year 2004 shall be \$4,500 in counties with
3 3,000,000 or more inhabitants and \$3,500 in all other counties.
4 Except as provided in Sections 15-176 and 15-177 ~~Section~~
5 ~~15-176~~, for taxable years 2004 through 2007 ~~and thereafter~~, the
6 maximum reduction shall be \$5,000, for taxable year 2008, the
7 maximum reduction is \$5,500, and, for taxable years 2009 and
8 thereafter, the maximum reduction is \$6,000 in all counties. ~~If~~
9 ~~a county has elected to subject itself to the provisions of~~
10 ~~Section 15-176 as provided in subsection (k) of that Section,~~
11 ~~then, for the first taxable year only after the provisions of~~
12 ~~Section 15-176 no longer apply, for owners (i) who have not~~
13 ~~been granted a senior citizens assessment freeze homestead~~
14 ~~exemption under Section 15-172 for the taxable year and (ii)~~
15 ~~whose qualified property has an assessed valuation that has~~
16 ~~increased by more than 20% over the previous assessed valuation~~
17 ~~of the property, there shall be an additional exemption of~~
18 ~~\$5,000 for owners with a household income of \$30,000 or less.~~
19 ~~For purposes of this paragraph, "household income" has the~~
20 ~~meaning set forth in this Section 15-175.~~

21 In counties with fewer than 3,000,000 inhabitants, if,
22 based on the most recent assessment, the equalized assessed
23 value of the homestead property for the current assessment year
24 is greater than the equalized assessed value of the property
25 for 1977, the owner of the property shall automatically receive
26 the exemption granted under this Section in an amount equal to

1 the increase over the 1977 assessment up to the maximum
2 reduction set forth in this Section.

3 If in any assessment year beginning with the 2000
4 assessment year, homestead property has a pro-rata valuation
5 under Section 9-180 resulting in an increase in the assessed
6 valuation, a reduction in equalized assessed valuation equal to
7 the increase in equalized assessed value of the property for
8 the year of the pro-rata valuation above the equalized assessed
9 value of the property for 1977 shall be applied to the property
10 on a proportionate basis for the period the property qualified
11 as homestead property during the assessment year. The maximum
12 proportionate homestead exemption shall not exceed the maximum
13 homestead exemption allowed in the county under this Section
14 divided by 365 and multiplied by the number of days the
15 property qualified as homestead property.

16 "Homestead property" under this Section includes
17 residential property that is occupied by its owner or owners as
18 his or their principal dwelling place, or that is a leasehold
19 interest on which a single family residence is situated, which
20 is occupied as a residence by a person who has an ownership
21 interest therein, legal or equitable or as a lessee, and on
22 which the person is liable for the payment of property taxes.
23 For land improved with an apartment building owned and operated
24 as a cooperative or a building which is a life care facility as
25 defined in Section 15-170 and considered to be a cooperative
26 under Section 15-170, the maximum reduction from the equalized

1 assessed value shall be limited to the increase in the value
2 above the equalized assessed value of the property for 1977, up
3 to the maximum reduction set forth above, multiplied by the
4 number of apartments or units occupied by a person or persons
5 who is liable, by contract with the owner or owners of record,
6 for paying property taxes on the property and is an owner of
7 record of a legal or equitable interest in the cooperative
8 apartment building, other than a leasehold interest. For
9 purposes of this Section, the term "life care facility" has the
10 meaning stated in Section 15-170.

11 "Household", as used in this Section, means the owner, the
12 spouse of the owner, and all persons using the residence of the
13 owner as their principal place of residence.

14 "Household income", as used in this Section, means the
15 combined income of the members of a household for the calendar
16 year preceding the taxable year.

17 "Income", as used in this Section, has the same meaning as
18 provided in Section 3.07 of the Senior Citizens and Disabled
19 Persons Property Tax Relief and Pharmaceutical Assistance Act,
20 except that "income" does not include veteran's benefits.

21 In a cooperative where a homestead exemption has been
22 granted, the cooperative association or its management firm
23 shall credit the savings resulting from that exemption only to
24 the apportioned tax liability of the owner who qualified for
25 the exemption. Any person who willfully refuses to so credit
26 the savings shall be guilty of a Class B misdemeanor.

1 Where married persons maintain and reside in separate
2 residences qualifying as homestead property, each residence
3 shall receive 50% of the total reduction in equalized assessed
4 valuation provided by this Section.

5 In all counties, the assessor or chief county assessment
6 officer may determine the eligibility of residential property
7 to receive the homestead exemption and the amount of the
8 exemption by application, visual inspection, questionnaire or
9 other reasonable methods. The determination shall be made in
10 accordance with guidelines established by the Department,
11 provided that the taxpayer applying for an additional general
12 exemption under this Section shall submit to the chief county
13 assessment officer an application with an affidavit of the
14 applicant's total household income, age, marital status (and,
15 if married, the name and address of the applicant's spouse, if
16 known), and principal dwelling place of members of the
17 household on January 1 of the taxable year. The Department
18 shall issue guidelines establishing a method for verifying the
19 accuracy of the affidavits filed by applicants under this
20 paragraph. The applications shall be clearly marked as
21 applications for the Additional General Homestead Exemption.

22 In counties with fewer than 3,000,000 inhabitants, in the
23 event of a sale of homestead property the homestead exemption
24 shall remain in effect for the remainder of the assessment year
25 of the sale. The assessor or chief county assessment officer
26 may require the new owner of the property to apply for the

1 homestead exemption for the following assessment year.

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

5 (Source: P.A. 93-715, eff. 7-12-04.)

6 (35 ILCS 200/15-176)

7 Sec. 15-176. Alternative general homestead exemption.

8 (a) For the assessment years as determined under subsection
9 (j), in any county that has elected, by an ordinance in
10 accordance with subsection (k), to be subject to the provisions
11 of this Section in lieu of the provisions of Section 15-175,
12 homestead property is entitled to an annual homestead exemption
13 equal to a reduction in the property's equalized assessed value
14 calculated as provided in this Section.

15 (b) As used in this Section:

16 (1) "Assessor" means the supervisor of assessments or
17 the chief county assessment officer of each county.

18 (2) "Adjusted homestead value" means the lesser of the
19 following values:

20 (A) The property's base homestead value increased
21 by 7% for each tax year after the base year through and
22 including the current tax year, or, if the property is
23 sold or ownership is otherwise transferred, the
24 property's base homestead value increased by 7% for
25 each tax year after the year of the sale or transfer

1 through and including the current tax year. The
2 increase by 7% each year is an increase by 7% over the
3 prior year.

4 (B) The property's equalized assessed value for
5 the current tax year minus: (i) \$4,500 in Cook County
6 or \$3,500 in all other counties in tax year 2003; ~~or~~
7 (ii) \$5,000 in all counties in tax years ~~year~~ 2004 and
8 2005; and (iii) the lesser of \$5,000 or an amount equal
9 to the increase in the equalized assessed value for the
10 current tax year above the equalized assessed value for
11 1977 in tax year 2006 and thereafter.

12 (3) "Base homestead value".

13 (A) Except as provided in subdivision (b) (3) (A-5)
14 or (b) (3) (B), "base homestead value" means the
15 equalized assessed value of the property for the base
16 year prior to exemptions, minus (i) \$4,500 in Cook
17 County or \$3,500 in all other counties in tax year 2003
18 or (ii) \$5,000 in all counties in tax year 2004 and
19 thereafter, provided that it was assessed for that year
20 as residential property qualified for any of the
21 homestead exemptions under Sections 15-170 through
22 15-175 of this Code, then in force, and further
23 provided that the property's assessment was not based
24 on a reduced assessed value resulting from a temporary
25 irregularity in the property for that year. Except as
26 provided in subdivision (b) (3) (B), if the property did

1 not have a residential equalized assessed value for the
2 base year, then "base homestead value" means the base
3 homestead value established by the assessor under
4 subsection (c).

5 (A-5) On or before July 1, 2007, in Cook County,
6 the base homestead value, as set forth under
7 subdivision (b) (3) (A) and except as provided under
8 subdivision (b) (3) (B), must be recalculated as the
9 equalized assessed value of the property for the base
10 year, prior to exemptions, minus:

11 (1) if the general assessment year for the
12 property was 2003, the lesser of (i) \$4,500 or (ii)
13 the amount equal to the increase in equalized
14 assessed value for the 2002 tax year above the
15 equalized assessed value for 1977;

16 (2) if the general assessment year for the
17 property was 2004, the lesser of (i) \$4,500 or (ii)
18 the amount equal to the increase in equalized
19 assessed value for the 2003 tax year above the
20 equalized assessed value for 1977;

21 (3) if the general assessment year for the
22 property was 2005, the lesser of (i) \$5,000 or (ii)
23 the amount equal to the increase in equalized
24 assessed value for the 2004 tax year above the
25 equalized assessed value for 1977.

26 (B) If the property is sold or ownership is

1 otherwise transferred, other than sales or transfers
2 between spouses or between a parent and a child, "base
3 homestead value" means the equalized assessed value of
4 the property at the time of the sale or transfer prior
5 to exemptions, minus: (i) \$4,500 in Cook County or
6 \$3,500 in all other counties in tax year 2003; ~~or~~ (ii)
7 \$5,000 in all counties in tax years ~~year~~ 2004 and 2005;
8 and (iii) the lesser of \$5,000 or an amount equal to
9 the increase in the equalized assessed value for the
10 current tax year above the equalized assessed value for
11 1977 in tax year 2006 and thereafter, provided that it
12 was assessed as residential property qualified for any
13 of the homestead exemptions under Sections 15-170
14 through 15-175 of this Code, then in force, and further
15 provided that the property's assessment was not based
16 on a reduced assessed value resulting from a temporary
17 irregularity in the property.

18 (3.5) "Base year" means (i) tax year 2002 in Cook
19 County or (ii) tax year 2005 or 2006 ~~2002 or 2003~~ in all
20 other counties in accordance with the designation made by
21 the county as provided in subsection (k).

22 (4) "Current tax year" means the tax year for which the
23 exemption under this Section is being applied.

24 (5) "Equalized assessed value" means the property's
25 assessed value as equalized by the Department.

26 (6) "Homestead" or "homestead property" means:

1 (A) Residential property that as of January 1 of
2 the tax year is occupied by its owner or owners as his,
3 her, or their principal dwelling place, or that is a
4 leasehold interest on which a single family residence
5 is situated, that is occupied as a residence by a
6 person who has a legal or equitable interest therein
7 evidenced by a written instrument, as an owner or as a
8 lessee, and on which the person is liable for the
9 payment of property taxes. Residential units in an
10 apartment building owned and operated as a
11 cooperative, or as a life care facility, which are
12 occupied by persons who hold a legal or equitable
13 interest in the cooperative apartment building or life
14 care facility as owners or lessees, and who are liable
15 by contract for the payment of property taxes, shall be
16 included within this definition of homestead property.

17 (B) A homestead includes the dwelling place,
18 appurtenant structures, and so much of the surrounding
19 land constituting the parcel on which the dwelling
20 place is situated as is used for residential purposes.
21 If the assessor has established a specific legal
22 description for a portion of property constituting the
23 homestead, then the homestead shall be limited to the
24 property within that description.

25 (7) "Life care facility" means a facility as defined in
26 Section 2 of the Life Care Facilities Act.

1 (c) If the property did not have a residential equalized
2 assessed value for the base year as provided in subdivision
3 (b) (3) (A) of this Section, then the assessor shall first
4 determine an initial value for the property by comparison with
5 assessed values for the base year of other properties having
6 physical and economic characteristics similar to those of the
7 subject property, so that the initial value is uniform in
8 relation to assessed values of those other properties for the
9 base year. The product of the initial value multiplied by the
10 equalized factor for the base year for homestead properties in
11 that county, less: (i) \$4,500 in Cook County or \$3,500 in all
12 other counties in tax years ~~year~~ 2003; ~~or~~ (ii) \$5,000 in all
13 counties in tax year 2004 and 2005; and (iii) the lesser of
14 \$5,000 or an amount equal to the increase in the equalized
15 assessed value for the current tax year above the equalized
16 assessed value for 1977 in tax year 2006 and thereafter, is the
17 base homestead value.

18 For any tax year for which the assessor determines or
19 adjusts an initial value and hence a base homestead value under
20 this subsection (c), the initial value shall be subject to
21 review by the same procedures applicable to assessed values
22 established under this Code for that tax year.

23 (d) The base homestead value shall remain constant, except
24 that the assessor may revise it under the following
25 circumstances:

26 (1) If the equalized assessed value of a homestead

1 property for the current tax year is less than the previous
2 base homestead value for that property, then the current
3 equalized assessed value (provided it is not based on a
4 reduced assessed value resulting from a temporary
5 irregularity in the property) shall become the base
6 homestead value in subsequent tax years.

7 (2) For any year in which new buildings, structures, or
8 other improvements are constructed on the homestead
9 property that would increase its assessed value, the
10 assessor shall adjust the base homestead value as provided
11 in subsection (c) of this Section with due regard to the
12 value added by the new improvements.

13 (3) If the property is sold or ownership is otherwise
14 transferred, the base homestead value of the property shall
15 be adjusted as provided in subdivision (b) (3) (B). This item
16 (3) does not apply to sales or transfers between spouses or
17 between a parent and a child.

18 (4) the recalculation required in Cook County under
19 subdivision (b) (3) (A-5).

20 (e) The amount of the exemption under this Section is the
21 equalized assessed value of the homestead property for the
22 current tax year, minus the adjusted homestead value, with the
23 following exceptions:

24 (1) In Cook County, the ~~The~~ exemption under this
25 Section shall not exceed \$20,000 for any taxable year
26 through tax year:

1 (i) 2005, if the general assessment year for the
2 property is 2003;

3 (ii) 2006, if the general assessment year for the
4 property is 2004; or

5 (iii) 2007, if the general assessment year for the
6 property is 2005.

7 Thereafter, in Cook County, and in all other counties, the
8 exemption is as follows:

9 (1) if the general assessment year for the property is
10 2006, then the exemption may not exceed: \$30,000 for
11 taxable year 2006; \$24,000 for taxable year 2007; and
12 \$18,000 for taxable year 2008;

13 (2) if the general assessment year for the property is
14 2007, then the exemption may not exceed: \$30,000 for
15 taxable year 2007; \$24,000 for taxable year 2008; and
16 \$18,000 for taxable year 2009; and

17 (3) if the general assessment year for the property is
18 2008, then the exemption may not exceed: \$30,000 for
19 taxable year 2008; \$24,000 for taxable year 2009; and
20 \$18,000 for taxable year 2010.

21 (1.5) In Cook County, for the 2006 taxable year only, the
22 maximum amount of the exemption set forth under item (1) may be
23 increased: (i) by \$10,000 if the equalized assessed value of
24 the property in that taxable year exceeds the equalized
25 assessed value of that property in 2002 by 100% or more; or
26 (ii) by \$5,000 if the equalized assessed value of the property

1 in that taxable year exceeds the equalized assessed value of
2 that property in 2002 by more than 80% but less than 100%.

3 (2) In the case of homestead property that also
4 qualifies for the exemption under Section 15-172, the
5 property is entitled to the exemption under this Section,
6 limited to the amount of (i) \$4,500 in Cook County or
7 \$3,500 in all other counties in tax year 2003 or (ii)
8 \$5,000 in all counties in tax year 2004 and thereafter.

9 (f) In the case of an apartment building owned and operated
10 as a cooperative, or as a life care facility, that contains
11 residential units that qualify as homestead property under this
12 Section, the maximum cumulative exemption amount attributed to
13 the entire building or facility shall not exceed the sum of the
14 exemptions calculated for each qualified residential unit. The
15 cooperative association, management firm, or other person or
16 entity that manages or controls the cooperative apartment
17 building or life care facility shall credit the exemption
18 attributable to each residential unit only to the apportioned
19 tax liability of the owner or other person responsible for
20 payment of taxes as to that unit. Any person who willfully
21 refuses to so credit the exemption is guilty of a Class B
22 misdemeanor.

23 (g) When married persons maintain separate residences, the
24 exemption provided under this Section shall be claimed by only
25 one such person and for only one residence.

26 (h) In the event of a sale or other transfer in ownership

1 of the homestead property, the exemption under this Section
2 shall remain in effect for the remainder of the tax year and be
3 calculated using the same base homestead value in which the
4 sale or transfer occurs, but (other than for sales or transfers
5 between spouses or between a parent and a child) shall be
6 calculated for any subsequent tax year using the new base
7 homestead value as provided in subdivision (b)(3)(B). The
8 assessor may require the new owner of the property to apply for
9 the exemption in the following year.

10 (i) The assessor may determine whether property qualifies
11 as a homestead under this Section by application, visual
12 inspection, questionnaire, or other reasonable methods. Each
13 year, at the time the assessment books are certified to the
14 county clerk by the board of review, the assessor shall furnish
15 to the county clerk a list of the properties qualified for the
16 homestead exemption under this Section. The list shall note the
17 base homestead value of each property to be used in the
18 calculation of the exemption for the current tax year.

19 (j) In counties with 3,000,000 or more inhabitants, the
20 provisions of this Section apply as follows:

21 (1) If the general assessment year for the property is
22 2003, this Section applies for assessment years 2003, 2004,
23 ~~and~~ 2005, 2006, 2007, and 2008. Thereafter, the provisions
24 of Section 15-175 apply.

25 (2) If the general assessment year for the property is
26 2004, this Section applies for assessment years 2004, 2005,

1 ~~and~~ 2006, 2007, 2008, and 2009. Thereafter, the provisions
2 of Section 15-175 apply.

3 (3) If the general assessment year for the property is
4 2005, this Section applies for assessment years 2005, 2006,
5 ~~and 2007, 2008, 2009, and 2010~~. Thereafter, the provisions
6 of Section 15-175 apply.

7 In counties with less than 3,000,000 inhabitants, this
8 Section applies for assessment years (i) 2006, 2007, and 2008,
9 and 2009 if tax year 2005 ~~2003, 2004, and 2005 if 2002~~ is the
10 designated base year or (ii) 2007, 2008, 2009, and 2010 if tax
11 year 2006 ~~2004, 2005, and 2006 if 2003~~ is the designated base
12 year. Thereafter, the provisions of Section 15-175 apply.

13 (k) To be subject to the provisions of this Section in lieu
14 of Section 15-175, a county must adopt an ordinance to subject
15 itself to the provisions of this Section within 6 months after
16 the effective date of this amendatory Act of the 95th General
17 Assembly ~~93rd General Assembly~~. In a county other than Cook
18 County, the ordinance must designate either tax year 2005 ~~2002~~
19 or tax year 2006 ~~2003~~ as the base year.

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

23 (Source: P.A. 93-715, eff. 7-12-04.)

24 (35 ILCS 200/15-177 new)

25 Sec. 15-177. The long-time occupant homestead exemption.

1 (a) If the county has elected, under Section 15-176, to be
2 subject to the provisions of the alternative general homestead
3 exemption, then, for taxable years 2007, 2008, and 2009, the
4 provisions of this Section apply, and qualified homestead
5 property is entitled to an annual homestead exemption equal to
6 a reduction in the property's equalized assessed value
7 calculated as provided in this Section.

8 (b) As used in this Section:

9 "Adjusted homestead value" means the lesser of the
10 following values:

11 (1) The property's base homestead value increased by:

12 (i) 10% for each taxable year that the qualified taxpayer
13 has received the exemption under this Section after the
14 base year through and including the current tax year for
15 qualified taxpayers with a household income of more than
16 \$75,000 but not exceeding \$100,000; or (ii) 7% for each
17 taxable year that the qualified taxpayer has received the
18 exemption under this Section after the base year through
19 and including the current tax year for qualified taxpayers
20 with a household income of \$75,000 or less. The increase
21 each year that the qualified taxpayer has received the
22 exemption under this Section is an increase over the prior
23 year; or

24 (2) The property's equalized assessed value for the
25 current tax year minus the general homestead deduction.

26 "Base homestead value" means an amount equal to:

1 (1) the equalized assessed value of the property for
2 the base year prior to exemptions, minus the general
3 homestead exemption, provided that the property's
4 assessment was not based on a reduced assessed value
5 resulting from a temporary irregularity in the property for
6 that year; increased by

7 (2) 7% for each taxable year after the base year and
8 continuing until the taxable year in which the taxpayer
9 first qualifies for the exemption under this Section. The
10 increase by 7% each year is an increase by 7% over the
11 prior year.

12 "Base year" means the 2002 taxable year for Cook County
13 and, for all other counties, the the base year elected by the
14 county under Section 15-176.

15 "Current taxable year" means the taxable year for which the
16 exemption under this Section is being applied.

17 "Equalized assessed value" means the property's assessed
18 value as equalized by the Department.

19 "Homestead" or "homestead property" means residential
20 property that as of January 1 of the tax year is occupied by a
21 qualified taxpayer as his or her principal dwelling place, or
22 that is a leasehold interest on which a single family residence
23 is situated, that is occupied as a residence by a qualified
24 taxpayer who has a legal or equitable interest therein
25 evidenced by a written instrument, as an owner or as a lessee,
26 and on which the person is liable for the payment of property

1 taxes. Residential units in an apartment building owned and
2 operated as a cooperative, or as a life care facility, which
3 are occupied by persons who hold a legal or equitable interest
4 in the cooperative apartment building or life care facility as
5 owners or lessees, and who are liable by contract for the
6 payment of property taxes, are included within this definition
7 of homestead property. A homestead includes the dwelling place,
8 appurtenant structures, and so much of the surrounding land
9 constituting the parcel on which the dwelling place is situated
10 as is used for residential purposes. If the assessor has
11 established a specific legal description for a portion of
12 property constituting the homestead, then the homestead is
13 limited to the property within that description.

14 "Household income" has the meaning set forth under Section
15 15-172 of this Code.

16 "General homestead deduction" means the lesser of (i)
17 \$5,000 or (ii) the amount equal to the equalized assessed value
18 for the current taxable year less the equalized assessed value
19 for the 1977 taxable year.

20 "Life care facility" means a facility defined in Section 2
21 of the Life Care Facilities Act.

22 "Qualified homestead property" means homestead property
23 owned by a qualified taxpayer.

24 "Qualified taxpayer" means any individual:

25 (1) who, for at least 10 continuous years, has occupied
26 the same homestead property as a principal residence and

1 domicile or who, for at least 5 continuous years, has
2 occupied the same homestead property as a principal
3 residence and domicile if that person received assistance
4 in the acquisition of the property as part of a government
5 or nonprofit housing program; and

6 (2) who has a household income of \$100,000 or less.

7 (c) The base homestead value must remain constant, except
8 that the assessor may revise it under any of the following
9 circumstances:

10 (1) If the equalized assessed value of a homestead
11 property for the current tax year is less than the previous
12 base homestead value for that property, then the current
13 equalized assessed value (provided it is not based on a
14 reduced assessed value resulting from a temporary
15 irregularity in the property) becomes the base homestead
16 value in subsequent tax years.

17 (2) For any year in which new buildings, structures, or
18 other improvements are constructed on the homestead
19 property that would increase its assessed value, the
20 assessor shall adjust the base homestead value with due
21 regard to the value added by the new improvements.

22 (d) The amount of the exemption under this Section is the
23 equalized assessed value of the homestead property for the
24 current tax year minus the adjusted homestead value.

25 (e) In the case of an apartment building owned and operated
26 as a cooperative, or as a life care facility, that contains

1 residential units that qualify as homestead property of a
2 qualified taxpayer under this Section, the maximum cumulative
3 exemption amount attributed to the entire building or facility
4 shall not exceed the sum of the exemptions calculated for each
5 unit that is a qualified homestead property. The cooperative
6 association, management firm, or other person or entity that
7 manages or controls the cooperative apartment building or life
8 care facility shall credit the exemption attributable to each
9 residential unit only to the apportioned tax liability of the
10 qualified taxpayer as to that unit. Any person who willfully
11 refuses to so credit the exemption is guilty of a Class B
12 misdemeanor.

13 (f) When married persons maintain separate residences, the
14 exemption provided under this Section may be claimed by only
15 one such person and for only one residence. No person who
16 receives an exemption under Section 15-172 of this Code may
17 receive an exemption under this Section. No person who receives
18 an exemption under this Section may receive an exemption under
19 Section 15-175 of this Code.

20 (g) In the event of a sale or other transfer in ownership
21 of the homestead property between spouses or between a parent
22 and a child, the exemption under this Section remains in effect
23 if the new owner has a household income of \$100,000 or less.

24 (h) In the event of a sale or other transfer in ownership
25 of the homestead property, the exemption under this Section
26 shall remain in effect for the remainder of the tax year and be

1 calculated using the same base homestead value in which the
2 sale or transfer occurs.

3 (i) To receive the exemption, a person may submit an
4 application to the county assessor during the period specified
5 by the county assessor.

6 The county assessor shall annually give notice of the
7 application period by mail or by publication.

8 The taxpayer must submit, with the application, an
9 affidavit of the taxpayer's total household income, marital
10 status (and if married the name and address of the applicant's
11 spouse, if known), and principal dwelling place of members of
12 the household on January 1 of the taxable year. The Department
13 shall establish, by rule, a method for verifying the accuracy
14 of affidavits filed by applicants under this Section, and the
15 Chief County Assessment Officer may conduct audits of any
16 taxpayer claiming an exemption under this Section to verify
17 that the taxpayer is eligible to receive the exemption. Each
18 application shall contain or be verified by a written
19 declaration that it is made under the penalties of perjury. A
20 taxpayer's signing a fraudulent application under this Act is
21 perjury, as defined in Section 32-2 of the Criminal Code of
22 1961. The applications shall be clearly marked as applications
23 for the Long-time Occupant Homestead Exemption and must contain
24 a notice that any taxpayer who receives the exemption is
25 subject to an audit by the Chief County Assessment Officer.

26 (j) Notwithstanding Sections 6 and 8 of the State Mandates

1 Act, no reimbursement by the State is required for the
2 implementation of any mandate created by this Section.

3 (35 ILCS 200/18-178 new)

4 Sec. 18-178. Abatement for the residence of a surviving
5 spouse of a fallen police officer or rescue worker.

6 (a) The governing body of any county or municipality may,
7 by ordinance, order the county clerk to abate any percentage of
8 the taxes levied by the county or municipality on each parcel
9 of qualified property within the boundaries of the county or
10 municipality that is owned by the surviving spouse of a fallen
11 police officer or rescue worker.

12 (b) The governing body may provide, by ordinance, for the
13 percentage amount and duration of an abatement under this
14 Section and for any other provision necessary to carry out the
15 provisions of this Section. Upon passing an ordinance under
16 this Section, the county or municipality must deliver a
17 certified copy of the ordinance to the county clerk.

18 (c) As used in this Section:

19 "Fallen police officer or rescue worker" means an
20 individual who dies:

21 (1) as a result of or in the course of employment as a
22 police officer; or

23 (2) while in the active service of a fire, rescue, or
24 emergency medical service.

25 "Fallen police officer or rescue worker", however, does not

1 include any individual whose death was the result of that
2 individual's own willful misconduct or abuse of alcohol or
3 drugs.

4 "Qualified property" means a parcel of real property that
5 is occupied by not more than 2 families, that is used as the
6 principle residence by a surviving spouse, and that:

7 (1) was owned by the fallen police officer or rescue
8 worker or surviving spouse at the time of the police
9 officer's or rescue worker's death;

10 (2) was acquired by the surviving spouse within 2 years
11 after the police officer's or rescue worker's death if the
12 surviving spouse was domiciled in the State at the time of
13 that death; or

14 (3) was acquired more than 2 years after the police
15 officer's or rescue worker's death if surviving spouse
16 qualified for an abatement for a former qualified property
17 located in that municipality.

18 "Surviving spouse" means a spouse, who has not remarried,
19 of a fallen police officer or rescue worker.

20 (35 ILCS 200/20-15)

21 Sec. 20-15. Information on bill or separate statement.
22 There shall be printed on each bill, or on a separate slip
23 which shall be mailed with the bill:

24 (a) a statement itemizing the rate at which taxes have
25 been extended for each of the taxing districts in the

1 county in whose district the property is located, and in
2 those counties utilizing electronic data processing
3 equipment the dollar amount of tax due from the person
4 assessed allocable to each of those taxing districts,
5 including a separate statement of the dollar amount of tax
6 due which is allocable to a tax levied under the Illinois
7 Local Library Act or to any other tax levied by a
8 municipality or township for public library purposes,

9 (b) a separate statement for each of the taxing
10 districts of the dollar amount of tax due which is
11 allocable to a tax levied under the Illinois Pension Code
12 or to any other tax levied by a municipality or township
13 for public pension or retirement purposes,

14 (c) the total tax rate,

15 (d) the total amount of tax due, and

16 (e) the amount by which the total tax and the tax
17 allocable to each taxing district differs from the
18 taxpayer's last prior tax bill.

19 The county treasurer shall ensure that only those taxing
20 districts in which a parcel of property is located shall be
21 listed on the bill for that property.

22 In all counties the statement shall also provide:

23 (1) the property index number or other suitable
24 description,

25 (2) the assessment of the property,

26 (3) the equalization factors imposed by the county and

1 by the Department, and

2 (4) the equalized assessment resulting from the
3 application of the equalization factors to the basic
4 assessment.

5 In all counties which do not classify property for purposes
6 of taxation, for property on which a single family residence is
7 situated the statement shall also include a statement to
8 reflect the fair cash value determined for the property. In all
9 counties which classify property for purposes of taxation in
10 accordance with Section 4 of Article IX of the Illinois
11 Constitution, for parcels of residential property in the lowest
12 assessment classification the statement shall also include a
13 statement to reflect the fair cash value determined for the
14 property.

15 In all counties, the statement must include information
16 that certain taxpayers may be eligible for tax exemptions,
17 abatements, and other assistance programs and that, for more
18 information, taxpayers should consult with the office of their
19 township or county collector and with the Illinois Department
20 of Revenue.

21 In all counties, the statement shall include information
22 that certain taxpayers may be eligible for the Senior Citizens
23 and Disabled Persons Property Tax Relief and Pharmaceutical
24 Assistance Act and that applications are available from the
25 Illinois Department on Aging ~~of Revenue~~.

26 In counties which use the estimated or accelerated billing

1 methods, these statements shall only be provided with the final
2 installment of taxes due. The provisions of this Section create
3 a mandatory statutory duty. They are not merely directory or
4 discretionary. The failure or neglect of the collector to mail
5 the bill, or the failure of the taxpayer to receive the bill,
6 shall not affect the validity of any tax, or the liability for
7 the payment of any tax.

8 (Source: P.A. 91-699, eff. 1-1-01.)

9 (35 ILCS 200/20-178)

10 Sec. 20-178. Certificate of error; refund; interest. When
11 the county collector makes any refunds due on certificates of
12 error issued under Sections 14-15 through 14-25 that have been
13 either certified or adjudicated, the county collector shall pay
14 the taxpayer interest on the amount of the refund at the rate
15 of 0.5% per month.

16 No interest shall be due under this Section for any time
17 prior to 60 days after the effective date of this amendatory
18 Act of the 91st General Assembly. For certificates of error
19 issued prior to the effective date of this amendatory Act of
20 the 91st General Assembly, the county collector shall pay the
21 taxpayer interest from 60 days after the effective date of this
22 amendatory Act of the 91st General Assembly until the date the
23 refund is paid. For certificates of error issued on or after
24 the effective date of this amendatory Act of the 91st General
25 Assembly, interest shall be paid from 60 days after the

1 certificate of error is issued by the chief county assessment
2 officer to the date the refund is made. To cover the cost of
3 interest, the county collector shall proportionately reduce
4 the distribution of taxes collected for each taxing district in
5 which the property is situated.

6 This Section shall not apply to any certificate of error
7 granting a homestead exemption under Section 15-170, 15-172,
8 15-175, ~~or~~ 15-176, or 15-177.

9 (Source: P.A. 93-715, eff. 7-12-04.)

10 (35 ILCS 200/24-35 new)

11 Sec. 24-35. Property Tax Reform and Relief Task Force.

12 (a) There is created the Property Tax Reform and Relief
13 Task Force consisting of 8 members appointed as follows: 2
14 members appointed by the President of the Senate, one of whom
15 shall be designated as the chair of the Task Force upon
16 appointment; 2 members appointed by the Minority Leader of the
17 Senate; 2 members appointed by the Speaker of the House of
18 Representatives; and 2 members appointed by the Minority Leader
19 of the House of Representatives.

20 (b) The Task Force shall conduct a study of the property
21 tax system in Illinois and investigate methods of reducing the
22 reliance on property taxes and alternative methods of funding.

23 (c) The members of the Task Force shall serve without
24 compensation but shall be reimbursed for their reasonable and
25 necessary expenses from funds appropriated for that purpose.

1 (d) The Task Force shall submit its findings to the House
2 of Representatives no later than January 1, 2010, at which time
3 the Task Force is dissolved.

4 (e) The Department of Revenue shall provide administrative
5 support to the Task Force.

6 Section 15. The County Economic Development Project Area
7 Property Tax Allocation Act is amended by changing Section 6 as
8 follows:

9 (55 ILCS 85/6) (from Ch. 34, par. 7006)

10 Sec. 6. Filing with county clerk; certification of initial
11 equalized assessed value.

12 (a) The county shall file a certified copy of any ordinance
13 authorizing property tax allocation financing for an economic
14 development project area with the county clerk, and the county
15 clerk shall immediately thereafter determine (1) the most
16 recently ascertained equalized assessed value of each lot,
17 block, tract or parcel of real property within the economic
18 development project area from which shall be deducted the
19 homestead exemptions under Article 15 ~~provided by Sections~~
20 ~~15-170, 15-175, and 15-176~~ of the Property Tax Code, which
21 value shall be the "initial equalized assessed value" of each
22 such piece of property, and (2) the total equalized assessed
23 value of all taxable real property within the economic
24 development project area by adding together the most recently

1 ascertained equalized assessed value of each taxable lot,
2 block, tract, or parcel of real property within such economic
3 development project area, from which shall be deducted the
4 homestead exemptions provided by Sections 15-170, 15-175, and
5 15-176 of the Property Tax Code. Upon receiving written notice
6 from the Department of its approval and certification of such
7 economic development project area, the county clerk shall
8 immediately certify such amount as the "total initial equalized
9 assessed value" of the taxable property within the economic
10 development project area.

11 (b) After the county clerk has certified the "total initial
12 equalized assessed value" of the taxable real property in the
13 economic development project area, then in respect to every
14 taxing district containing an economic development project
15 area, the county clerk or any other official required by law to
16 ascertain the amount of the equalized assessed value of all
17 taxable property within that taxing district for the purpose of
18 computing the rate percent of tax to be extended upon taxable
19 property within the taxing district, shall in every year that
20 property tax allocation financing is in effect ascertain the
21 amount of value of taxable property in an economic development
22 project area by including in that amount the lower of the
23 current equalized assessed value or the certified "total
24 initial equalized assessed value" of all taxable real property
25 in such area. The rate percent of tax determined shall be
26 extended to the current equalized assessed value of all

1 property in the economic development project area in the same
2 manner as the rate percent of tax is extended to all other
3 taxable property in the taxing district. The method of
4 allocating taxes established under this Section shall
5 terminate when the county adopts an ordinance dissolving the
6 special tax allocation fund for the economic development
7 project area. This Act shall not be construed as relieving
8 property owners within an economic development project area
9 from paying a uniform rate of taxes upon the current equalized
10 assessed value of their taxable property as provided in the
11 Property Tax Code.

12 (Source: P.A. 93-715, eff. 7-12-04.)

13 Section 17. The County Economic Development Project Area
14 Tax Increment Allocation Act of 1991 is amended by changing
15 Section 45 as follows:

16 (55 ILCS 90/45) (from Ch. 34, par. 8045)

17 Sec. 45. Filing with county clerk; certification of initial
18 equalized assessed value.

19 (a) A county that has by ordinance approved an economic
20 development plan, established an economic development project
21 area, and adopted tax increment allocation financing for that
22 area shall file certified copies of the ordinance or ordinances
23 with the county clerk. Upon receiving the ordinance or
24 ordinances, the county clerk shall immediately determine (i)

1 the most recently ascertained equalized assessed value of each
2 lot, block, tract, or parcel of real property within the
3 economic development project area from which shall be deducted
4 the homestead exemptions under Article 15 ~~provided by Sections~~
5 ~~15-170, 15-175, and 15-176~~ of the Property Tax Code (that value
6 being the "initial equalized assessed value" of each such piece
7 of property) and (ii) the total equalized assessed value of all
8 taxable real property within the economic development project
9 area by adding together the most recently ascertained equalized
10 assessed value of each taxable lot, block, tract, or parcel of
11 real property within the economic development project area,
12 from which shall be deducted the homestead exemptions under
13 Article 15 ~~provided by Sections 15-170, 15-175, and 15-176~~ of
14 the Property Tax Code, and shall certify that amount as the
15 "total initial equalized assessed value" of the taxable real
16 property within the economic development project area.

17 (b) After the county clerk has certified the "total initial
18 equalized assessed value" of the taxable real property in the
19 economic development project area, then in respect to every
20 taxing district containing an economic development project
21 area, the county clerk or any other official required by law to
22 ascertain the amount of the equalized assessed value of all
23 taxable property within the taxing district for the purpose of
24 computing the rate per cent of tax to be extended upon taxable
25 property within the taxing district shall, in every year that
26 tax increment allocation financing is in effect, ascertain the

1 amount of value of taxable property in an economic development
2 project area by including in that amount the lower of the
3 current equalized assessed value or the certified "total
4 initial equalized assessed value" of all taxable real property
5 in the area. The rate per cent of tax determined shall be
6 extended to the current equalized assessed value of all
7 property in the economic development project area in the same
8 manner as the rate per cent of tax is extended to all other
9 taxable property in the taxing district. The method of
10 extending taxes established under this Section shall terminate
11 when the county adopts an ordinance dissolving the special tax
12 allocation fund for the economic development project area. This
13 Act shall not be construed as relieving property owners within
14 an economic development project area from paying a uniform rate
15 of taxes upon the current equalized assessed value of their
16 taxable property as provided in the Property Tax Code.

17 (Source: P.A. 93-715, eff. 7-12-04.)

18 Section 20. The Illinois Municipal Code is amended by
19 changing Sections 11-74.4-8, 11-74.4-9, and 11-74.6-40 as
20 follows:

21 (65 ILCS 5/11-74.4-8) (from Ch. 24, par. 11-74.4-8)

22 Sec. 11-74.4-8. Tax increment allocation financing. A
23 municipality may not adopt tax increment financing in a
24 redevelopment project area after the effective date of this

1 amendatory Act of 1997 that will encompass an area that is
2 currently included in an enterprise zone created under the
3 Illinois Enterprise Zone Act unless that municipality,
4 pursuant to Section 5.4 of the Illinois Enterprise Zone Act,
5 amends the enterprise zone designating ordinance to limit the
6 eligibility for tax abatements as provided in Section 5.4.1 of
7 the Illinois Enterprise Zone Act. A municipality, at the time a
8 redevelopment project area is designated, may adopt tax
9 increment allocation financing by passing an ordinance
10 providing that the ad valorem taxes, if any, arising from the
11 levies upon taxable real property in such redevelopment project
12 area by taxing districts and tax rates determined in the manner
13 provided in paragraph (c) of Section 11-74.4-9 each year after
14 the effective date of the ordinance until redevelopment project
15 costs and all municipal obligations financing redevelopment
16 project costs incurred under this Division have been paid shall
17 be divided as follows:

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

1 (b) Except from a tax levied by a township to retire bonds
2 issued to satisfy court-ordered damages, that portion, if any,
3 of such taxes which is attributable to the increase in the
4 current equalized assessed valuation of each taxable lot,
5 block, tract or parcel of real property in the redevelopment
6 project area over and above the initial equalized assessed
7 value of each property in the project area shall be allocated
8 to and when collected shall be paid to the municipal treasurer
9 who shall deposit said taxes into a special fund called the
10 special tax allocation fund of the municipality for the purpose
11 of paying redevelopment project costs and obligations incurred
12 in the payment thereof. In any county with a population of
13 3,000,000 or more that has adopted a procedure for collecting
14 taxes that provides for one or more of the installments of the
15 taxes to be billed and collected on an estimated basis, the
16 municipal treasurer shall be paid for deposit in the special
17 tax allocation fund of the municipality, from the taxes
18 collected from estimated bills issued for property in the
19 redevelopment project area, the difference between the amount
20 actually collected from each taxable lot, block, tract, or
21 parcel of real property within the redevelopment project area
22 and an amount determined by multiplying the rate at which taxes
23 were last extended against the taxable lot, block, track, or
24 parcel of real property in the manner provided in subsection
25 (c) of Section 11-74.4-9 by the initial equalized assessed
26 value of the property divided by the number of installments in

1 which real estate taxes are billed and collected within the
2 county; provided that the payments on or before December 31,
3 1999 to a municipal treasurer shall be made only if each of the
4 following conditions are met:

5 (1) The total equalized assessed value of the
6 redevelopment project area as last determined was not less
7 than 175% of the total initial equalized assessed value.

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

12 (3) The municipal clerk has certified to the county
13 clerk that the municipality has issued its obligations to
14 which there has been pledged the incremental property taxes
15 of the redevelopment project area or taxes levied and
16 collected on any or all property in the municipality or the
17 full faith and credit of the municipality to pay or secure
18 payment for all or a portion of the redevelopment project
19 costs. The certification shall be filed annually no later
20 than September 1 for the estimated taxes to be distributed
21 in the following year; however, for the year 1992 the
22 certification shall be made at any time on or before March
23 31, 1992.

24 (4) The municipality has not requested that the total
25 initial equalized assessed value of real property be
26 adjusted as provided in subsection (b) of Section

1 11-74.4-9.

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

14 It is the intent of this Division that after the effective
15 date of this amendatory Act of 1988 a municipality's own ad
16 valorem tax arising from levies on taxable real property be
17 included in the determination of incremental revenue in the
18 manner provided in paragraph (c) of Section 11-74.4-9. If the
19 municipality does not extend such a tax, it shall annually
20 deposit in the municipality's Special Tax Increment Fund an
21 amount equal to 10% of the total contributions to the fund from
22 all other taxing districts in that year. The annual 10% deposit
23 required by this paragraph shall be limited to the actual
24 amount of municipally produced incremental tax revenues
25 available to the municipality from taxpayers located in the
26 redevelopment project area in that year if: (a) the plan for

1 the area restricts the use of the property primarily to
2 industrial purposes, (b) the municipality establishing the
3 redevelopment project area is a home-rule community with a 1990
4 population of between 25,000 and 50,000, (c) the municipality
5 is wholly located within a county with a 1990 population of
6 over 750,000 and (d) the redevelopment project area was
7 established by the municipality prior to June 1, 1990. This
8 payment shall be in lieu of a contribution of ad valorem taxes
9 on real property. If no such payment is made, any redevelopment
10 project area of the municipality shall be dissolved.

11 If a municipality has adopted tax increment allocation
12 financing by ordinance and the County Clerk thereafter
13 certifies the "total initial equalized assessed value as
14 adjusted" of the taxable real property within such
15 redevelopment project area in the manner provided in paragraph
16 (b) of Section 11-74.4-9, each year after the date of the
17 certification of the total initial equalized assessed value as
18 adjusted until redevelopment project costs and all municipal
19 obligations financing redevelopment project costs have been
20 paid the ad valorem taxes, if any, arising from the levies upon
21 the taxable real property in such redevelopment project area by
22 taxing districts and tax rates determined in the manner
23 provided in paragraph (c) of Section 11-74.4-9 shall be divided
24 as follows:

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

1 attributable to the lower of the current equalized assessed
2 value or "current equalized assessed value as adjusted" or
3 the initial equalized assessed value of each such taxable
4 lot, block, tract, or parcel of real property existing at
5 the time tax increment financing was adopted, minus the
6 total current homestead exemptions under Article 15
7 ~~provided by Sections 15-170, 15-175, and 15-176~~ of the
8 Property Tax Code in the redevelopment project area shall
9 be allocated to and when collected shall be paid by the
10 county collector to the respective affected taxing
11 districts in the manner required by law in the absence of
12 the adoption of tax increment allocation financing.

13 (2) That portion, if any, of such taxes which is
14 attributable to the increase in the current equalized
15 assessed valuation of each taxable lot, block, tract, or
16 parcel of real property in the redevelopment project area,
17 over and above the initial equalized assessed value of each
18 property existing at the time tax increment financing was
19 adopted, minus the total current homestead exemptions
20 pertaining to each piece of property provided by Article 15
21 ~~Sections 15-170, 15-175, and 15-176~~ of the Property Tax
22 Code in the redevelopment project area, shall be allocated
23 to and when collected shall be paid to the municipal
24 Treasurer, who shall deposit said taxes into a special fund
25 called the special tax allocation fund of the municipality
26 for the purpose of paying redevelopment project costs and

1 obligations incurred in the payment thereof.

2 The municipality may pledge in the ordinance the funds in
3 and to be deposited in the special tax allocation fund for the
4 payment of such costs and obligations. No part of the current
5 equalized assessed valuation of each property in the
6 redevelopment project area attributable to any increase above
7 the total initial equalized assessed value, or the total
8 initial equalized assessed value as adjusted, of such
9 properties shall be used in calculating the general State
10 school aid formula, provided for in Section 18-8 of the School
11 Code, until such time as all redevelopment project costs have
12 been paid as provided for in this Section.

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

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

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

24 Upon the payment of all redevelopment project costs, the
25 retirement of obligations, the distribution of any excess
26 monies pursuant to this Section, and final closing of the books

1 and records of the redevelopment project area, the municipality
2 shall adopt an ordinance dissolving the special tax allocation
3 fund for the redevelopment project area and terminating the
4 designation of the redevelopment project area as a
5 redevelopment project area. Title to real or personal property
6 and public improvements acquired by or for the municipality as
7 a result of the redevelopment project and plan shall vest in
8 the municipality when acquired and shall continue to be held by
9 the municipality after the redevelopment project area has been
10 terminated. Municipalities shall notify affected taxing
11 districts prior to November 1 if the redevelopment project area
12 is to be terminated by December 31 of that same year. If a
13 municipality extends estimated dates of completion of a
14 redevelopment project and retirement of obligations to finance
15 a redevelopment project, as allowed by this amendatory Act of
16 1993, that extension shall not extend the property tax
17 increment allocation financing authorized by this Section.
18 Thereafter the rates of the taxing districts shall be extended
19 and taxes levied, collected and distributed in the manner
20 applicable in the absence of the adoption of tax increment
21 allocation financing.

22 Nothing in this Section shall be construed as relieving
23 property in such redevelopment project areas from being
24 assessed as provided in the Property Tax Code or as relieving
25 owners of such property from paying a uniform rate of taxes, as
26 required by Section 4 of Article 9 of the Illinois

1 Constitution.

2 (Source: P.A. 92-16, eff. 6-28-01; 93-298, eff. 7-23-03;
3 93-715, eff. 7-12-04.)

4 (65 ILCS 5/11-74.4-9) (from Ch. 24, par. 11-74.4-9)

5 Sec. 11-74.4-9. Equalized assessed value of property.

6 (a) If a municipality by ordinance provides for tax
7 increment allocation financing pursuant to Section 11-74.4-8,
8 the county clerk immediately thereafter shall determine (1) the
9 most recently ascertained equalized assessed value of each lot,
10 block, tract or parcel of real property within such
11 redevelopment project area from which shall be deducted the
12 homestead exemptions under Article 15 ~~provided by Sections~~
13 ~~15-170, 15-175, and 15-176~~ of the Property Tax Code, which
14 value shall be the "initial equalized assessed value" of each
15 such piece of property, and (2) the total equalized assessed
16 value of all taxable real property within such redevelopment
17 project area by adding together the most recently ascertained
18 equalized assessed value of each taxable lot, block, tract, or
19 parcel of real property within such project area, from which
20 shall be deducted the homestead exemptions provided by Sections
21 15-170, 15-175, and 15-176 of the Property Tax Code, and shall
22 certify such amount as the "total initial equalized assessed
23 value" of the taxable real property within such project area.

24 (b) In reference to any municipality which has adopted tax
25 increment financing after January 1, 1978, and in respect to

1 which the county clerk has certified the "total initial
2 equalized assessed value" of the property in the redevelopment
3 area, the municipality may thereafter request the clerk in
4 writing to adjust the initial equalized value of all taxable
5 real property within the redevelopment project area by
6 deducting therefrom the exemptions under Article 15 ~~provided~~
7 ~~for by Sections 15-170, 15-175, and 15-176~~ of the Property Tax
8 Code applicable to each lot, block, tract or parcel of real
9 property within such redevelopment project area. The county
10 clerk shall immediately after the written request to adjust the
11 total initial equalized value is received determine the total
12 homestead exemptions in the redevelopment project area
13 provided by Sections 15-170, 15-175, and 15-176 of the Property
14 Tax Code by adding together the homestead exemptions provided
15 by said Sections on each lot, block, tract or parcel of real
16 property within such redevelopment project area and then shall
17 deduct the total of said exemptions from the total initial
18 equalized assessed value. The county clerk shall then promptly
19 certify such amount as the "total initial equalized assessed
20 value as adjusted" of the taxable real property within such
21 redevelopment project area.

22 (c) After the county clerk has certified the "total initial
23 equalized assessed value" of the taxable real property in such
24 area, then in respect to every taxing district containing a
25 redevelopment project area, the county clerk or any other
26 official required by law to ascertain the amount of the

1 equalized assessed value of all taxable property within such
2 district for the purpose of computing the rate per cent of tax
3 to be extended upon taxable property within such district,
4 shall in every year that tax increment allocation financing is
5 in effect ascertain the amount of value of taxable property in
6 a redevelopment project area by including in such amount the
7 lower of the current equalized assessed value or the certified
8 "total initial equalized assessed value" of all taxable real
9 property in such area, except that after he has certified the
10 "total initial equalized assessed value as adjusted" he shall
11 in the year of said certification if tax rates have not been
12 extended and in every year thereafter that tax increment
13 allocation financing is in effect ascertain the amount of value
14 of taxable property in a redevelopment project area by
15 including in such amount the lower of the current equalized
16 assessed value or the certified "total initial equalized
17 assessed value as adjusted" of all taxable real property in
18 such area. The rate per cent of tax determined shall be
19 extended to the current equalized assessed value of all
20 property in the redevelopment project area in the same manner
21 as the rate per cent of tax is extended to all other taxable
22 property in the taxing district. The method of extending taxes
23 established under this Section shall terminate when the
24 municipality adopts an ordinance dissolving the special tax
25 allocation fund for the redevelopment project area. This
26 Division shall not be construed as relieving property owners

1 within a redevelopment project area from paying a uniform rate
2 of taxes upon the current equalized assessed value of their
3 taxable property as provided in the Property Tax Code.

4 (Source: P.A. 93-715, eff. 7-12-04.)

5 (65 ILCS 5/11-74.6-40)

6 Sec. 11-74.6-40. Equalized assessed value determination;
7 property tax extension.

8 (a) If a municipality by ordinance provides for tax
9 increment allocation financing under Section 11-74.6-35, the
10 county clerk immediately thereafter:

11 (1) shall determine the initial equalized assessed
12 value of each parcel of real property in the redevelopment
13 project area, which is the most recently established
14 equalized assessed value of each lot, block, tract or
15 parcel of taxable real property within the redevelopment
16 project area, minus the homestead exemptions under Article
17 15 provided by Sections 15-170, 15-175, and 15-176 of the
18 Property Tax Code; and

19 (2) shall certify to the municipality the total initial
20 equalized assessed value of all taxable real property
21 within the redevelopment project area.

22 (b) Any municipality that has established a vacant
23 industrial buildings conservation area may, by ordinance
24 passed after the adoption of tax increment allocation
25 financing, provide that the county clerk immediately

1 thereafter shall again determine:

2 (1) the updated initial equalized assessed value of
3 each lot, block, tract or parcel of real property, which is
4 the most recently ascertained equalized assessed value of
5 each lot, block, tract or parcel of real property within
6 the vacant industrial buildings conservation area; and

7 (2) the total updated initial equalized assessed value
8 of all taxable real property within the redevelopment
9 project area, which is the total of the updated initial
10 equalized assessed value of all taxable real property
11 within the vacant industrial buildings conservation area.

12 The county clerk shall certify to the municipality the
13 total updated initial equalized assessed value of all taxable
14 real property within the industrial buildings conservation
15 area.

16 (c) After the county clerk has certified the total initial
17 equalized assessed value or the total updated initial equalized
18 assessed value of the taxable real property in the area, for
19 each taxing district in which a redevelopment project area is
20 situated, the county clerk or any other official required by
21 law to determine the amount of the equalized assessed value of
22 all taxable property within the district for the purpose of
23 computing the percentage rate of tax to be extended upon
24 taxable property within the district, shall in every year that
25 tax increment allocation financing is in effect determine the
26 total equalized assessed value of taxable property in a

1 redevelopment project area by including in that amount the
2 lower of the current equalized assessed value or the certified
3 total initial equalized assessed value or, if the total of
4 updated equalized assessed value has been certified, the total
5 updated initial equalized assessed value of all taxable real
6 property in the redevelopment project area. After he has
7 certified the total initial equalized assessed value he shall
8 in the year of that certification, if tax rates have not been
9 extended, and in every subsequent year that tax increment
10 allocation financing is in effect, determine the amount of
11 equalized assessed value of taxable property in a redevelopment
12 project area by including in that amount the lower of the
13 current total equalized assessed value or the certified total
14 initial equalized assessed value or, if the total of updated
15 initial equalized assessed values have been certified, the
16 total updated initial equalized assessed value of all taxable
17 real property in the redevelopment project area.

18 (d) The percentage rate of tax determined shall be extended
19 on the current equalized assessed value of all property in the
20 redevelopment project area in the same manner as the rate per
21 cent of tax is extended to all other taxable property in the
22 taxing district. The method of extending taxes established
23 under this Section shall terminate when the municipality adopts
24 an ordinance dissolving the special tax allocation fund for the
25 redevelopment project area. This Law shall not be construed as
26 relieving property owners within a redevelopment project area

1 from paying a uniform rate of taxes upon the current equalized
2 assessed value of their taxable property as provided in the
3 Property Tax Code.

4 (Source: P.A. 93-715, eff. 7-12-04.)

5 Section 25. The Economic Development Project Area Tax
6 Increment Allocation Act of 1995 is amended by changing Section
7 45 as follows:

8 (65 ILCS 110/45)

9 Sec. 45. Filing with county clerk; certification of initial
10 equalized assessed value.

11 (a) A municipality that has by ordinance approved an
12 economic development plan, established an economic development
13 project area, and adopted tax increment allocation financing
14 for that area shall file certified copies of the ordinance or
15 ordinances with the county clerk. Upon receiving the ordinance
16 or ordinances, the county clerk shall immediately determine (i)
17 the most recently ascertained equalized assessed value of each
18 lot, block, tract, or parcel of real property within the
19 economic development project area from which shall be deducted
20 the homestead exemptions under Article 15 ~~provided by Sections~~
21 ~~15-170, 15-175, and 15-176~~ of the Property Tax Code (that value
22 being the "initial equalized assessed value" of each such piece
23 of property) and (ii) the total equalized assessed value of all
24 taxable real property within the economic development project

1 area by adding together the most recently ascertained equalized
2 assessed value of each taxable lot, block, tract, or parcel of
3 real property within the economic development project area,
4 from which shall be deducted the homestead exemptions provided
5 by Sections 15-170, 15-175, and 15-176 of the Property Tax
6 Code, and shall certify that amount as the "total initial
7 equalized assessed value" of the taxable real property within
8 the economic development project area.

9 (b) After the county clerk has certified the "total initial
10 equalized assessed value" of the taxable real property in the
11 economic development project area, then in respect to every
12 taxing district containing an economic development project
13 area, the county clerk or any other official required by law to
14 ascertain the amount of the equalized assessed value of all
15 taxable property within the taxing district for the purpose of
16 computing the rate per cent of tax to be extended upon taxable
17 property within the taxing district shall, in every year that
18 tax increment allocation financing is in effect, ascertain the
19 amount of value of taxable property in an economic development
20 project area by including in that amount the lower of the
21 current equalized assessed value or the certified "total
22 initial equalized assessed value" of all taxable real property
23 in the area. The rate per cent of tax determined shall be
24 extended to the current equalized assessed value of all
25 property in the economic development project area in the same
26 manner as the rate per cent of tax is extended to all other

1 taxable property in the taxing district. The method of
2 extending taxes established under this Section shall terminate
3 when the municipality adopts an ordinance dissolving the
4 special tax allocation fund for the economic development
5 project area. This Act shall not be construed as relieving
6 owners or lessees of property within an economic development
7 project area from paying a uniform rate of taxes upon the
8 current equalized assessed value of their taxable property as
9 provided in the Property Tax Code.

10 (Source: P.A. 93-715, eff. 7-12-04.)

11 Section 30. The School Code is amended by changing Section
12 18-8.05 as follows:

13 (105 ILCS 5/18-8.05)

14 Sec. 18-8.05. Basis for apportionment of general State
15 financial aid and supplemental general State aid to the common
16 schools for the 1998-1999 and subsequent school years.

17 (A) General Provisions.

18 (1) The provisions of this Section apply to the 1998-1999
19 and subsequent school years. The system of general State
20 financial aid provided for in this Section is designed to
21 assure that, through a combination of State financial aid and
22 required local resources, the financial support provided each
23 pupil in Average Daily Attendance equals or exceeds a

1 prescribed per pupil Foundation Level. This formula approach
2 imputes a level of per pupil Available Local Resources and
3 provides for the basis to calculate a per pupil level of
4 general State financial aid that, when added to Available Local
5 Resources, equals or exceeds the Foundation Level. The amount
6 of per pupil general State financial aid for school districts,
7 in general, varies in inverse relation to Available Local
8 Resources. Per pupil amounts are based upon each school
9 district's Average Daily Attendance as that term is defined in
10 this Section.

11 (2) In addition to general State financial aid, school
12 districts with specified levels or concentrations of pupils
13 from low income households are eligible to receive supplemental
14 general State financial aid grants as provided pursuant to
15 subsection (H). The supplemental State aid grants provided for
16 school districts under subsection (H) shall be appropriated for
17 distribution to school districts as part of the same line item
18 in which the general State financial aid of school districts is
19 appropriated under this Section.

20 (3) To receive financial assistance under this Section,
21 school districts are required to file claims with the State
22 Board of Education, subject to the following requirements:

23 (a) Any school district which fails for any given
24 school year to maintain school as required by law, or to
25 maintain a recognized school is not eligible to file for
26 such school year any claim upon the Common School Fund. In

1 case of nonrecognition of one or more attendance centers in
2 a school district otherwise operating recognized schools,
3 the claim of the district shall be reduced in the
4 proportion which the Average Daily Attendance in the
5 attendance center or centers bear to the Average Daily
6 Attendance in the school district. A "recognized school"
7 means any public school which meets the standards as
8 established for recognition by the State Board of
9 Education. A school district or attendance center not
10 having recognition status at the end of a school term is
11 entitled to receive State aid payments due upon a legal
12 claim which was filed while it was recognized.

13 (b) School district claims filed under this Section are
14 subject to Sections 18-9, 18-10, and 18-12, except as
15 otherwise provided in this Section.

16 (c) If a school district operates a full year school
17 under Section 10-19.1, the general State aid to the school
18 district shall be determined by the State Board of
19 Education in accordance with this Section as near as may be
20 applicable.

21 (d) (Blank).

22 (4) Except as provided in subsections (H) and (L), the
23 board of any district receiving any of the grants provided for
24 in this Section may apply those funds to any fund so received
25 for which that board is authorized to make expenditures by law.

26 School districts are not required to exert a minimum

1 Operating Tax Rate in order to qualify for assistance under
2 this Section.

3 (5) As used in this Section the following terms, when
4 capitalized, shall have the meaning ascribed herein:

5 (a) "Average Daily Attendance": A count of pupil
6 attendance in school, averaged as provided for in
7 subsection (C) and utilized in deriving per pupil financial
8 support levels.

9 (b) "Available Local Resources": A computation of
10 local financial support, calculated on the basis of Average
11 Daily Attendance and derived as provided pursuant to
12 subsection (D).

13 (c) "Corporate Personal Property Replacement Taxes":
14 Funds paid to local school districts pursuant to "An Act in
15 relation to the abolition of ad valorem personal property
16 tax and the replacement of revenues lost thereby, and
17 amending and repealing certain Acts and parts of Acts in
18 connection therewith", certified August 14, 1979, as
19 amended (Public Act 81-1st S.S.-1).

20 (d) "Foundation Level": A prescribed level of per pupil
21 financial support as provided for in subsection (B).

22 (e) "Operating Tax Rate": All school district property
23 taxes extended for all purposes, except Bond and Interest,
24 Summer School, Rent, Capital Improvement, and Vocational
25 Education Building purposes.

1 (B) Foundation Level.

2 (1) The Foundation Level is a figure established by the
3 State representing the minimum level of per pupil financial
4 support that should be available to provide for the basic
5 education of each pupil in Average Daily Attendance. As set
6 forth in this Section, each school district is assumed to exert
7 a sufficient local taxing effort such that, in combination with
8 the aggregate of general State financial aid provided the
9 district, an aggregate of State and local resources are
10 available to meet the basic education needs of pupils in the
11 district.

12 (2) For the 1998-1999 school year, the Foundation Level of
13 support is \$4,225. For the 1999-2000 school year, the
14 Foundation Level of support is \$4,325. For the 2000-2001 school
15 year, the Foundation Level of support is \$4,425. For the
16 2001-2002 school year and 2002-2003 school year, the Foundation
17 Level of support is \$4,560. For the 2003-2004 school year, the
18 Foundation Level of support is \$4,810. For the 2004-2005 school
19 year, the Foundation Level of support is \$4,964. For the
20 2005-2006 school year, the Foundation Level of support is
21 \$5,164.

22 (3) For the 2006-2007 school year and each school year
23 thereafter, the Foundation Level of support is \$5,334 or such
24 greater amount as may be established by law by the General
25 Assembly.

1 (C) Average Daily Attendance.

2 (1) For purposes of calculating general State aid pursuant
3 to subsection (E), an Average Daily Attendance figure shall be
4 utilized. The Average Daily Attendance figure for formula
5 calculation purposes shall be the monthly average of the actual
6 number of pupils in attendance of each school district, as
7 further averaged for the best 3 months of pupil attendance for
8 each school district. In compiling the figures for the number
9 of pupils in attendance, school districts and the State Board
10 of Education shall, for purposes of general State aid funding,
11 conform attendance figures to the requirements of subsection
12 (F).

13 (2) The Average Daily Attendance figures utilized in
14 subsection (E) shall be the requisite attendance data for the
15 school year immediately preceding the school year for which
16 general State aid is being calculated or the average of the
17 attendance data for the 3 preceding school years, whichever is
18 greater. The Average Daily Attendance figures utilized in
19 subsection (H) shall be the requisite attendance data for the
20 school year immediately preceding the school year for which
21 general State aid is being calculated.

22 (D) Available Local Resources.

23 (1) For purposes of calculating general State aid pursuant
24 to subsection (E), a representation of Available Local
25 Resources per pupil, as that term is defined and determined in

1 this subsection, shall be utilized. Available Local Resources
2 per pupil shall include a calculated dollar amount representing
3 local school district revenues from local property taxes and
4 from Corporate Personal Property Replacement Taxes, expressed
5 on the basis of pupils in Average Daily Attendance. Calculation
6 of Available Local Resources shall exclude any tax amnesty
7 funds received as a result of Public Act 93-26.

8 (2) In determining a school district's revenue from local
9 property taxes, the State Board of Education shall utilize the
10 equalized assessed valuation of all taxable property of each
11 school district as of September 30 of the previous year. The
12 equalized assessed valuation utilized shall be obtained and
13 determined as provided in subsection (G).

14 (3) For school districts maintaining grades kindergarten
15 through 12, local property tax revenues per pupil shall be
16 calculated as the product of the applicable equalized assessed
17 valuation for the district multiplied by 3.00%, and divided by
18 the district's Average Daily Attendance figure. For school
19 districts maintaining grades kindergarten through 8, local
20 property tax revenues per pupil shall be calculated as the
21 product of the applicable equalized assessed valuation for the
22 district multiplied by 2.30%, and divided by the district's
23 Average Daily Attendance figure. For school districts
24 maintaining grades 9 through 12, local property tax revenues
25 per pupil shall be the applicable equalized assessed valuation
26 of the district multiplied by 1.05%, and divided by the

1 district's Average Daily Attendance figure.

2 For partial elementary unit districts created pursuant to
3 Article 11E of this Code, local property tax revenues per pupil
4 shall be calculated as the product of the equalized assessed
5 valuation for property within the elementary and high school
6 classification of the partial elementary unit district
7 multiplied by 2.06% and divided by the Average Daily Attendance
8 figure for grades kindergarten through 8, plus the product of
9 the equalized assessed valuation for property within the high
10 school only classification of the partial elementary unit
11 district multiplied by 0.94% and divided by the Average Daily
12 Attendance figure for grades 9 through 12.

13 (4) The Corporate Personal Property Replacement Taxes paid
14 to each school district during the calendar year 2 years before
15 the calendar year in which a school year begins, divided by the
16 Average Daily Attendance figure for that district, shall be
17 added to the local property tax revenues per pupil as derived
18 by the application of the immediately preceding paragraph (3).
19 The sum of these per pupil figures for each school district
20 shall constitute Available Local Resources as that term is
21 utilized in subsection (E) in the calculation of general State
22 aid.

23 (E) Computation of General State Aid.

24 (1) For each school year, the amount of general State aid
25 allotted to a school district shall be computed by the State

1 Board of Education as provided in this subsection.

2 (2) For any school district for which Available Local
3 Resources per pupil is less than the product of 0.93 times the
4 Foundation Level, general State aid for that district shall be
5 calculated as an amount equal to the Foundation Level minus
6 Available Local Resources, multiplied by the Average Daily
7 Attendance of the school district.

8 (3) For any school district for which Available Local
9 Resources per pupil is equal to or greater than the product of
10 0.93 times the Foundation Level and less than the product of
11 1.75 times the Foundation Level, the general State aid per
12 pupil shall be a decimal proportion of the Foundation Level
13 derived using a linear algorithm. Under this linear algorithm,
14 the calculated general State aid per pupil shall decline in
15 direct linear fashion from 0.07 times the Foundation Level for
16 a school district with Available Local Resources equal to the
17 product of 0.93 times the Foundation Level, to 0.05 times the
18 Foundation Level for a school district with Available Local
19 Resources equal to the product of 1.75 times the Foundation
20 Level. The allocation of general State aid for school districts
21 subject to this paragraph 3 shall be the calculated general
22 State aid per pupil figure multiplied by the Average Daily
23 Attendance of the school district.

24 (4) For any school district for which Available Local
25 Resources per pupil equals or exceeds the product of 1.75 times
26 the Foundation Level, the general State aid for the school

1 district shall be calculated as the product of \$218 multiplied
2 by the Average Daily Attendance of the school district.

3 (5) The amount of general State aid allocated to a school
4 district for the 1999-2000 school year meeting the requirements
5 set forth in paragraph (4) of subsection (G) shall be increased
6 by an amount equal to the general State aid that would have
7 been received by the district for the 1998-1999 school year by
8 utilizing the Extension Limitation Equalized Assessed
9 Valuation as calculated in paragraph (4) of subsection (G) less
10 the general State aid allotted for the 1998-1999 school year.
11 This amount shall be deemed a one time increase, and shall not
12 affect any future general State aid allocations.

13 (F) Compilation of Average Daily Attendance.

14 (1) Each school district shall, by July 1 of each year,
15 submit to the State Board of Education, on forms prescribed by
16 the State Board of Education, attendance figures for the school
17 year that began in the preceding calendar year. The attendance
18 information so transmitted shall identify the average daily
19 attendance figures for each month of the school year. Beginning
20 with the general State aid claim form for the 2002-2003 school
21 year, districts shall calculate Average Daily Attendance as
22 provided in subdivisions (a), (b), and (c) of this paragraph
23 (1).

24 (a) In districts that do not hold year-round classes,
25 days of attendance in August shall be added to the month of

1 September and any days of attendance in June shall be added
2 to the month of May.

3 (b) In districts in which all buildings hold year-round
4 classes, days of attendance in July and August shall be
5 added to the month of September and any days of attendance
6 in June shall be added to the month of May.

7 (c) In districts in which some buildings, but not all,
8 hold year-round classes, for the non-year-round buildings,
9 days of attendance in August shall be added to the month of
10 September and any days of attendance in June shall be added
11 to the month of May. The average daily attendance for the
12 year-round buildings shall be computed as provided in
13 subdivision (b) of this paragraph (1). To calculate the
14 Average Daily Attendance for the district, the average
15 daily attendance for the year-round buildings shall be
16 multiplied by the days in session for the non-year-round
17 buildings for each month and added to the monthly
18 attendance of the non-year-round buildings.

19 Except as otherwise provided in this Section, days of
20 attendance by pupils shall be counted only for sessions of not
21 less than 5 clock hours of school work per day under direct
22 supervision of: (i) teachers, or (ii) non-teaching personnel or
23 volunteer personnel when engaging in non-teaching duties and
24 supervising in those instances specified in subsection (a) of
25 Section 10-22.34 and paragraph 10 of Section 34-18, with pupils
26 of legal school age and in kindergarten and grades 1 through

1 12.

2 Days of attendance by tuition pupils shall be accredited
3 only to the districts that pay the tuition to a recognized
4 school.

5 (2) Days of attendance by pupils of less than 5 clock hours
6 of school shall be subject to the following provisions in the
7 compilation of Average Daily Attendance.

8 (a) Pupils regularly enrolled in a public school for
9 only a part of the school day may be counted on the basis
10 of 1/6 day for every class hour of instruction of 40
11 minutes or more attended pursuant to such enrollment,
12 unless a pupil is enrolled in a block-schedule format of 80
13 minutes or more of instruction, in which case the pupil may
14 be counted on the basis of the proportion of minutes of
15 school work completed each day to the minimum number of
16 minutes that school work is required to be held that day.

17 (b) Days of attendance may be less than 5 clock hours
18 on the opening and closing of the school term, and upon the
19 first day of pupil attendance, if preceded by a day or days
20 utilized as an institute or teachers' workshop.

21 (c) A session of 4 or more clock hours may be counted
22 as a day of attendance upon certification by the regional
23 superintendent, and approved by the State Superintendent
24 of Education to the extent that the district has been
25 forced to use daily multiple sessions.

26 (d) A session of 3 or more clock hours may be counted

1 as a day of attendance (1) when the remainder of the school
2 day or at least 2 hours in the evening of that day is
3 utilized for an in-service training program for teachers,
4 up to a maximum of 5 days per school year of which a
5 maximum of 4 days of such 5 days may be used for
6 parent-teacher conferences, provided a district conducts
7 an in-service training program for teachers which has been
8 approved by the State Superintendent of Education; or, in
9 lieu of 4 such days, 2 full days may be used, in which
10 event each such day may be counted as a day of attendance;
11 and (2) when days in addition to those provided in item (1)
12 are scheduled by a school pursuant to its school
13 improvement plan adopted under Article 34 or its revised or
14 amended school improvement plan adopted under Article 2,
15 provided that (i) such sessions of 3 or more clock hours
16 are scheduled to occur at regular intervals, (ii) the
17 remainder of the school days in which such sessions occur
18 are utilized for in-service training programs or other
19 staff development activities for teachers, and (iii) a
20 sufficient number of minutes of school work under the
21 direct supervision of teachers are added to the school days
22 between such regularly scheduled sessions to accumulate
23 not less than the number of minutes by which such sessions
24 of 3 or more clock hours fall short of 5 clock hours. Any
25 full days used for the purposes of this paragraph shall not
26 be considered for computing average daily attendance. Days

1 scheduled for in-service training programs, staff
2 development activities, or parent-teacher conferences may
3 be scheduled separately for different grade levels and
4 different attendance centers of the district.

5 (e) A session of not less than one clock hour of
6 teaching hospitalized or homebound pupils on-site or by
7 telephone to the classroom may be counted as 1/2 day of
8 attendance, however these pupils must receive 4 or more
9 clock hours of instruction to be counted for a full day of
10 attendance.

11 (f) A session of at least 4 clock hours may be counted
12 as a day of attendance for first grade pupils, and pupils
13 in full day kindergartens, and a session of 2 or more hours
14 may be counted as 1/2 day of attendance by pupils in
15 kindergartens which provide only 1/2 day of attendance.

16 (g) For children with disabilities who are below the
17 age of 6 years and who cannot attend 2 or more clock hours
18 because of their disability or immaturity, a session of not
19 less than one clock hour may be counted as 1/2 day of
20 attendance; however for such children whose educational
21 needs so require a session of 4 or more clock hours may be
22 counted as a full day of attendance.

23 (h) A recognized kindergarten which provides for only
24 1/2 day of attendance by each pupil shall not have more
25 than 1/2 day of attendance counted in any one day. However,
26 kindergartens may count 2 1/2 days of attendance in any 5

1 consecutive school days. When a pupil attends such a
2 kindergarten for 2 half days on any one school day, the
3 pupil shall have the following day as a day absent from
4 school, unless the school district obtains permission in
5 writing from the State Superintendent of Education.
6 Attendance at kindergartens which provide for a full day of
7 attendance by each pupil shall be counted the same as
8 attendance by first grade pupils. Only the first year of
9 attendance in one kindergarten shall be counted, except in
10 case of children who entered the kindergarten in their
11 fifth year whose educational development requires a second
12 year of kindergarten as determined under the rules and
13 regulations of the State Board of Education.

14 (i) On the days when the Prairie State Achievement
15 Examination is administered under subsection (c) of
16 Section 2-3.64 of this Code, the day of attendance for a
17 pupil whose school day must be shortened to accommodate
18 required testing procedures may be less than 5 clock hours
19 and shall be counted towards the 176 days of actual pupil
20 attendance required under Section 10-19 of this Code,
21 provided that a sufficient number of minutes of school work
22 in excess of 5 clock hours are first completed on other
23 school days to compensate for the loss of school work on
24 the examination days.

25 (G) Equalized Assessed Valuation Data.

1 (1) For purposes of the calculation of Available Local
2 Resources required pursuant to subsection (D), the State Board
3 of Education shall secure from the Department of Revenue the
4 value as equalized or assessed by the Department of Revenue of
5 all taxable property of every school district, together with
6 (i) the applicable tax rate used in extending taxes for the
7 funds of the district as of September 30 of the previous year
8 and (ii) the limiting rate for all school districts subject to
9 property tax extension limitations as imposed under the
10 Property Tax Extension Limitation Law.

11 The Department of Revenue shall add to the equalized
12 assessed value of all taxable property of each school district
13 situated entirely or partially within a county that is or was
14 subject to the ~~alternative general homestead exemption~~
15 provisions of Sections 15-176 or 15-177 ~~Section 15-176~~ of the
16 Property Tax Code (a) an amount equal to the total amount by
17 which the homestead exemption allowed under Sections 15-176 or
18 15-177 ~~Section 15-176~~ of the Property Tax Code for real
19 property situated in that school district exceeds the total
20 amount that would have been allowed in that school district if
21 the maximum reduction under Section 15-176 was (i) \$4,500 in
22 Cook County or \$3,500 in all other counties in tax year 2003 or
23 (ii) \$5,000 in all counties in tax year 2004 and thereafter and
24 (b) an amount equal to the aggregate amount for the taxable
25 year of all additional exemptions under Section 15-175 of the
26 Property Tax Code for owners with a household income of \$30,000

1 or less. The county clerk of any county that is or was subject
2 to the ~~alternative general homestead exemption~~ provisions of
3 Section 15-176 or 15-177 ~~Section 15-176~~ of the Property Tax
4 Code shall annually calculate and certify to the Department of
5 Revenue for each school district all homestead exemption
6 amounts under Section 15-176 or 15-177 ~~Section 15-176~~ of the
7 Property Tax Code and all amounts of additional exemptions
8 under Section 15-175 of the Property Tax Code for owners with a
9 household income of \$30,000 or less. It is the intent of this
10 paragraph that if the general homestead exemption for a parcel
11 of property is determined under Section 15-176 or 15-177
12 ~~Section 15-176~~ of the Property Tax Code rather than Section
13 15-175, then the calculation of Available Local Resources shall
14 not be affected by the difference, if any, between the amount
15 of the general homestead exemption allowed for that parcel of
16 property under Section 15-176 or 15-177 ~~Section 15-176~~ of the
17 Property Tax Code and the amount that would have been allowed
18 had the general homestead exemption for that parcel of property
19 been determined under Section 15-175 of the Property Tax Code.
20 It is further the intent of this paragraph that if additional
21 exemptions are allowed under Section 15-175 of the Property Tax
22 Code for owners with a household income of less than \$30,000,
23 then the calculation of Available Local Resources shall not be
24 affected by the difference, if any, because of those additional
25 exemptions.

26 This equalized assessed valuation, as adjusted further by

1 the requirements of this subsection, shall be utilized in the
2 calculation of Available Local Resources.

3 (2) The equalized assessed valuation in paragraph (1) shall
4 be adjusted, as applicable, in the following manner:

5 (a) For the purposes of calculating State aid under
6 this Section, with respect to any part of a school district
7 within a redevelopment project area in respect to which a
8 municipality has adopted tax increment allocation
9 financing pursuant to the Tax Increment Allocation
10 Redevelopment Act, Sections 11-74.4-1 through 11-74.4-11
11 of the Illinois Municipal Code or the Industrial Jobs
12 Recovery Law, Sections 11-74.6-1 through 11-74.6-50 of the
13 Illinois Municipal Code, no part of the current equalized
14 assessed valuation of real property located in any such
15 project area which is attributable to an increase above the
16 total initial equalized assessed valuation of such
17 property shall be used as part of the equalized assessed
18 valuation of the district, until such time as all
19 redevelopment project costs have been paid, as provided in
20 Section 11-74.4-8 of the Tax Increment Allocation
21 Redevelopment Act or in Section 11-74.6-35 of the
22 Industrial Jobs Recovery Law. For the purpose of the
23 equalized assessed valuation of the district, the total
24 initial equalized assessed valuation or the current
25 equalized assessed valuation, whichever is lower, shall be
26 used until such time as all redevelopment project costs

1 have been paid.

2 (b) The real property equalized assessed valuation for
3 a school district shall be adjusted by subtracting from the
4 real property value as equalized or assessed by the
5 Department of Revenue for the district an amount computed
6 by dividing the amount of any abatement of taxes under
7 Section 18-170 of the Property Tax Code by 3.00% for a
8 district maintaining grades kindergarten through 12, by
9 2.30% for a district maintaining grades kindergarten
10 through 8, or by 1.05% for a district maintaining grades 9
11 through 12 and adjusted by an amount computed by dividing
12 the amount of any abatement of taxes under subsection (a)
13 of Section 18-165 of the Property Tax Code by the same
14 percentage rates for district type as specified in this
15 subparagraph (b).

16 (3) For the 1999-2000 school year and each school year
17 thereafter, if a school district meets all of the criteria of
18 this subsection (G) (3), the school district's Available Local
19 Resources shall be calculated under subsection (D) using the
20 district's Extension Limitation Equalized Assessed Valuation
21 as calculated under this subsection (G) (3).

22 For purposes of this subsection (G) (3) the following terms
23 shall have the following meanings:

24 "Budget Year": The school year for which general State
25 aid is calculated and awarded under subsection (E).

26 "Base Tax Year": The property tax levy year used to

1 calculate the Budget Year allocation of general State aid.

2 "Preceding Tax Year": The property tax levy year
3 immediately preceding the Base Tax Year.

4 "Base Tax Year's Tax Extension": The product of the
5 equalized assessed valuation utilized by the County Clerk
6 in the Base Tax Year multiplied by the limiting rate as
7 calculated by the County Clerk and defined in the Property
8 Tax Extension Limitation Law.

9 "Preceding Tax Year's Tax Extension": The product of
10 the equalized assessed valuation utilized by the County
11 Clerk in the Preceding Tax Year multiplied by the Operating
12 Tax Rate as defined in subsection (A).

13 "Extension Limitation Ratio": A numerical ratio,
14 certified by the County Clerk, in which the numerator is
15 the Base Tax Year's Tax Extension and the denominator is
16 the Preceding Tax Year's Tax Extension.

17 "Operating Tax Rate": The operating tax rate as defined
18 in subsection (A).

19 If a school district is subject to property tax extension
20 limitations as imposed under the Property Tax Extension
21 Limitation Law, the State Board of Education shall calculate
22 the Extension Limitation Equalized Assessed Valuation of that
23 district. For the 1999-2000 school year, the Extension
24 Limitation Equalized Assessed Valuation of a school district as
25 calculated by the State Board of Education shall be equal to
26 the product of the district's 1996 Equalized Assessed Valuation

1 and the district's Extension Limitation Ratio. For the
2 2000-2001 school year and each school year thereafter, the
3 Extension Limitation Equalized Assessed Valuation of a school
4 district as calculated by the State Board of Education shall be
5 equal to the product of the Equalized Assessed Valuation last
6 used in the calculation of general State aid and the district's
7 Extension Limitation Ratio. If the Extension Limitation
8 Equalized Assessed Valuation of a school district as calculated
9 under this subsection (G)(3) is less than the district's
10 equalized assessed valuation as calculated pursuant to
11 subsections (G)(1) and (G)(2), then for purposes of calculating
12 the district's general State aid for the Budget Year pursuant
13 to subsection (E), that Extension Limitation Equalized
14 Assessed Valuation shall be utilized to calculate the
15 district's Available Local Resources under subsection (D).

16 Partial elementary unit districts created in accordance
17 with Article 11E of this Code shall not be eligible for the
18 adjustment in this subsection (G)(3) until the fifth year
19 following the effective date of the reorganization.

20 (4) For the purposes of calculating general State aid for
21 the 1999-2000 school year only, if a school district
22 experienced a triennial reassessment on the equalized assessed
23 valuation used in calculating its general State financial aid
24 apportionment for the 1998-1999 school year, the State Board of
25 Education shall calculate the Extension Limitation Equalized
26 Assessed Valuation that would have been used to calculate the

1 district's 1998-1999 general State aid. This amount shall equal
2 the product of the equalized assessed valuation used to
3 calculate general State aid for the 1997-1998 school year and
4 the district's Extension Limitation Ratio. If the Extension
5 Limitation Equalized Assessed Valuation of the school district
6 as calculated under this paragraph (4) is less than the
7 district's equalized assessed valuation utilized in
8 calculating the district's 1998-1999 general State aid
9 allocation, then for purposes of calculating the district's
10 general State aid pursuant to paragraph (5) of subsection (E),
11 that Extension Limitation Equalized Assessed Valuation shall
12 be utilized to calculate the district's Available Local
13 Resources.

14 (5) For school districts having a majority of their
15 equalized assessed valuation in any county except Cook, DuPage,
16 Kane, Lake, McHenry, or Will, if the amount of general State
17 aid allocated to the school district for the 1999-2000 school
18 year under the provisions of subsection (E), (H), and (J) of
19 this Section is less than the amount of general State aid
20 allocated to the district for the 1998-1999 school year under
21 these subsections, then the general State aid of the district
22 for the 1999-2000 school year only shall be increased by the
23 difference between these amounts. The total payments made under
24 this paragraph (5) shall not exceed \$14,000,000. Claims shall
25 be prorated if they exceed \$14,000,000.

1 (H) Supplemental General State Aid.

2 (1) In addition to the general State aid a school district
3 is allotted pursuant to subsection (E), qualifying school
4 districts shall receive a grant, paid in conjunction with a
5 district's payments of general State aid, for supplemental
6 general State aid based upon the concentration level of
7 children from low-income households within the school
8 district. Supplemental State aid grants provided for school
9 districts under this subsection shall be appropriated for
10 distribution to school districts as part of the same line item
11 in which the general State financial aid of school districts is
12 appropriated under this Section. If the appropriation in any
13 fiscal year for general State aid and supplemental general
14 State aid is insufficient to pay the amounts required under the
15 general State aid and supplemental general State aid
16 calculations, then the State Board of Education shall ensure
17 that each school district receives the full amount due for
18 general State aid and the remainder of the appropriation shall
19 be used for supplemental general State aid, which the State
20 Board of Education shall calculate and pay to eligible
21 districts on a prorated basis.

22 (1.5) This paragraph (1.5) applies only to those school
23 years preceding the 2003-2004 school year. For purposes of this
24 subsection (H), the term "Low-Income Concentration Level"
25 shall be the low-income eligible pupil count from the most
26 recently available federal census divided by the Average Daily

1 Attendance of the school district. If, however, (i) the
2 percentage decrease from the 2 most recent federal censuses in
3 the low-income eligible pupil count of a high school district
4 with fewer than 400 students exceeds by 75% or more the
5 percentage change in the total low-income eligible pupil count
6 of contiguous elementary school districts, whose boundaries
7 are coterminous with the high school district, or (ii) a high
8 school district within 2 counties and serving 5 elementary
9 school districts, whose boundaries are coterminous with the
10 high school district, has a percentage decrease from the 2 most
11 recent federal censuses in the low-income eligible pupil count
12 and there is a percentage increase in the total low-income
13 eligible pupil count of a majority of the elementary school
14 districts in excess of 50% from the 2 most recent federal
15 censuses, then the high school district's low-income eligible
16 pupil count from the earlier federal census shall be the number
17 used as the low-income eligible pupil count for the high school
18 district, for purposes of this subsection (H). The changes made
19 to this paragraph (1) by Public Act 92-28 shall apply to
20 supplemental general State aid grants for school years
21 preceding the 2003-2004 school year that are paid in fiscal
22 year 1999 or thereafter and to any State aid payments made in
23 fiscal year 1994 through fiscal year 1998 pursuant to
24 subsection 1(n) of Section 18-8 of this Code (which was
25 repealed on July 1, 1998), and any high school district that is
26 affected by Public Act 92-28 is entitled to a recomputation of

1 its supplemental general State aid grant or State aid paid in
2 any of those fiscal years. This recomputation shall not be
3 affected by any other funding.

4 (1.10) This paragraph (1.10) applies to the 2003-2004
5 school year and each school year thereafter. For purposes of
6 this subsection (H), the term "Low-Income Concentration Level"
7 shall, for each fiscal year, be the low-income eligible pupil
8 count as of July 1 of the immediately preceding fiscal year (as
9 determined by the Department of Human Services based on the
10 number of pupils who are eligible for at least one of the
11 following low income programs: Medicaid, KidCare, TANF, or Food
12 Stamps, excluding pupils who are eligible for services provided
13 by the Department of Children and Family Services, averaged
14 over the 2 immediately preceding fiscal years for fiscal year
15 2004 and over the 3 immediately preceding fiscal years for each
16 fiscal year thereafter) divided by the Average Daily Attendance
17 of the school district.

18 (2) Supplemental general State aid pursuant to this
19 subsection (H) shall be provided as follows for the 1998-1999,
20 1999-2000, and 2000-2001 school years only:

21 (a) For any school district with a Low Income
22 Concentration Level of at least 20% and less than 35%, the
23 grant for any school year shall be \$800 multiplied by the
24 low income eligible pupil count.

25 (b) For any school district with a Low Income
26 Concentration Level of at least 35% and less than 50%, the

1 grant for the 1998-1999 school year shall be \$1,100
2 multiplied by the low income eligible pupil count.

3 (c) For any school district with a Low Income
4 Concentration Level of at least 50% and less than 60%, the
5 grant for the 1998-99 school year shall be \$1,500
6 multiplied by the low income eligible pupil count.

7 (d) For any school district with a Low Income
8 Concentration Level of 60% or more, the grant for the
9 1998-99 school year shall be \$1,900 multiplied by the low
10 income eligible pupil count.

11 (e) For the 1999-2000 school year, the per pupil amount
12 specified in subparagraphs (b), (c), and (d) immediately
13 above shall be increased to \$1,243, \$1,600, and \$2,000,
14 respectively.

15 (f) For the 2000-2001 school year, the per pupil
16 amounts specified in subparagraphs (b), (c), and (d)
17 immediately above shall be \$1,273, \$1,640, and \$2,050,
18 respectively.

19 (2.5) Supplemental general State aid pursuant to this
20 subsection (H) shall be provided as follows for the 2002-2003
21 school year:

22 (a) For any school district with a Low Income
23 Concentration Level of less than 10%, the grant for each
24 school year shall be \$355 multiplied by the low income
25 eligible pupil count.

26 (b) For any school district with a Low Income

1 Concentration Level of at least 10% and less than 20%, the
2 grant for each school year shall be \$675 multiplied by the
3 low income eligible pupil count.

4 (c) For any school district with a Low Income
5 Concentration Level of at least 20% and less than 35%, the
6 grant for each school year shall be \$1,330 multiplied by
7 the low income eligible pupil count.

8 (d) For any school district with a Low Income
9 Concentration Level of at least 35% and less than 50%, the
10 grant for each school year shall be \$1,362 multiplied by
11 the low income eligible pupil count.

12 (e) For any school district with a Low Income
13 Concentration Level of at least 50% and less than 60%, the
14 grant for each school year shall be \$1,680 multiplied by
15 the low income eligible pupil count.

16 (f) For any school district with a Low Income
17 Concentration Level of 60% or more, the grant for each
18 school year shall be \$2,080 multiplied by the low income
19 eligible pupil count.

20 (2.10) Except as otherwise provided, supplemental general
21 State aid pursuant to this subsection (H) shall be provided as
22 follows for the 2003-2004 school year and each school year
23 thereafter:

24 (a) For any school district with a Low Income
25 Concentration Level of 15% or less, the grant for each
26 school year shall be \$355 multiplied by the low income

1 eligible pupil count.

2 (b) For any school district with a Low Income
3 Concentration Level greater than 15%, the grant for each
4 school year shall be \$294.25 added to the product of \$2,700
5 and the square of the Low Income Concentration Level, all
6 multiplied by the low income eligible pupil count.

7 For the 2003-2004 school year, 2004-2005 school year,
8 2005-2006 school year, and 2006-2007 school year only, the
9 grant shall be no less than the grant for the 2002-2003 school
10 year. For the 2007-2008 school year only, the grant shall be no
11 less than the grant for the 2002-2003 school year multiplied by
12 0.66. For the 2008-2009 school year only, the grant shall be no
13 less than the grant for the 2002-2003 school year multiplied by
14 0.33. Notwithstanding the provisions of this paragraph to the
15 contrary, if for any school year supplemental general State aid
16 grants are prorated as provided in paragraph (1) of this
17 subsection (H), then the grants under this paragraph shall be
18 prorated.

19 For the 2003-2004 school year only, the grant shall be no
20 greater than the grant received during the 2002-2003 school
21 year added to the product of 0.25 multiplied by the difference
22 between the grant amount calculated under subsection (a) or (b)
23 of this paragraph (2.10), whichever is applicable, and the
24 grant received during the 2002-2003 school year. For the
25 2004-2005 school year only, the grant shall be no greater than
26 the grant received during the 2002-2003 school year added to

1 the product of 0.50 multiplied by the difference between the
2 grant amount calculated under subsection (a) or (b) of this
3 paragraph (2.10), whichever is applicable, and the grant
4 received during the 2002-2003 school year. For the 2005-2006
5 school year only, the grant shall be no greater than the grant
6 received during the 2002-2003 school year added to the product
7 of 0.75 multiplied by the difference between the grant amount
8 calculated under subsection (a) or (b) of this paragraph
9 (2.10), whichever is applicable, and the grant received during
10 the 2002-2003 school year.

11 (3) School districts with an Average Daily Attendance of
12 more than 1,000 and less than 50,000 that qualify for
13 supplemental general State aid pursuant to this subsection
14 shall submit a plan to the State Board of Education prior to
15 October 30 of each year for the use of the funds resulting from
16 this grant of supplemental general State aid for the
17 improvement of instruction in which priority is given to
18 meeting the education needs of disadvantaged children. Such
19 plan shall be submitted in accordance with rules and
20 regulations promulgated by the State Board of Education.

21 (4) School districts with an Average Daily Attendance of
22 50,000 or more that qualify for supplemental general State aid
23 pursuant to this subsection shall be required to distribute
24 from funds available pursuant to this Section, no less than
25 \$261,000,000 in accordance with the following requirements:

26 (a) The required amounts shall be distributed to the

1 attendance centers within the district in proportion to the
2 number of pupils enrolled at each attendance center who are
3 eligible to receive free or reduced-price lunches or
4 breakfasts under the federal Child Nutrition Act of 1966
5 and under the National School Lunch Act during the
6 immediately preceding school year.

7 (b) The distribution of these portions of supplemental
8 and general State aid among attendance centers according to
9 these requirements shall not be compensated for or
10 contravened by adjustments of the total of other funds
11 appropriated to any attendance centers, and the Board of
12 Education shall utilize funding from one or several sources
13 in order to fully implement this provision annually prior
14 to the opening of school.

15 (c) Each attendance center shall be provided by the
16 school district a distribution of noncategorical funds and
17 other categorical funds to which an attendance center is
18 entitled under law in order that the general State aid and
19 supplemental general State aid provided by application of
20 this subsection supplements rather than supplants the
21 noncategorical funds and other categorical funds provided
22 by the school district to the attendance centers.

23 (d) Any funds made available under this subsection that
24 by reason of the provisions of this subsection are not
25 required to be allocated and provided to attendance centers
26 may be used and appropriated by the board of the district

1 for any lawful school purpose.

2 (e) Funds received by an attendance center pursuant to
3 this subsection shall be used by the attendance center at
4 the discretion of the principal and local school council
5 for programs to improve educational opportunities at
6 qualifying schools through the following programs and
7 services: early childhood education, reduced class size or
8 improved adult to student classroom ratio, enrichment
9 programs, remedial assistance, attendance improvement, and
10 other educationally beneficial expenditures which
11 supplement the regular and basic programs as determined by
12 the State Board of Education. Funds provided shall not be
13 expended for any political or lobbying purposes as defined
14 by board rule.

15 (f) Each district subject to the provisions of this
16 subdivision (H) (4) shall submit an acceptable plan to meet
17 the educational needs of disadvantaged children, in
18 compliance with the requirements of this paragraph, to the
19 State Board of Education prior to July 15 of each year.
20 This plan shall be consistent with the decisions of local
21 school councils concerning the school expenditure plans
22 developed in accordance with part 4 of Section 34-2.3. The
23 State Board shall approve or reject the plan within 60 days
24 after its submission. If the plan is rejected, the district
25 shall give written notice of intent to modify the plan
26 within 15 days of the notification of rejection and then

1 submit a modified plan within 30 days after the date of the
2 written notice of intent to modify. Districts may amend
3 approved plans pursuant to rules promulgated by the State
4 Board of Education.

5 Upon notification by the State Board of Education that
6 the district has not submitted a plan prior to July 15 or a
7 modified plan within the time period specified herein, the
8 State aid funds affected by that plan or modified plan
9 shall be withheld by the State Board of Education until a
10 plan or modified plan is submitted.

11 If the district fails to distribute State aid to
12 attendance centers in accordance with an approved plan, the
13 plan for the following year shall allocate funds, in
14 addition to the funds otherwise required by this
15 subsection, to those attendance centers which were
16 underfunded during the previous year in amounts equal to
17 such underfunding.

18 For purposes of determining compliance with this
19 subsection in relation to the requirements of attendance
20 center funding, each district subject to the provisions of
21 this subsection shall submit as a separate document by
22 December 1 of each year a report of expenditure data for
23 the prior year in addition to any modification of its
24 current plan. If it is determined that there has been a
25 failure to comply with the expenditure provisions of this
26 subsection regarding contravention or supplanting, the

1 State Superintendent of Education shall, within 60 days of
2 receipt of the report, notify the district and any affected
3 local school council. The district shall within 45 days of
4 receipt of that notification inform the State
5 Superintendent of Education of the remedial or corrective
6 action to be taken, whether by amendment of the current
7 plan, if feasible, or by adjustment in the plan for the
8 following year. Failure to provide the expenditure report
9 or the notification of remedial or corrective action in a
10 timely manner shall result in a withholding of the affected
11 funds.

12 The State Board of Education shall promulgate rules and
13 regulations to implement the provisions of this
14 subsection. No funds shall be released under this
15 subdivision (H) (4) to any district that has not submitted a
16 plan that has been approved by the State Board of
17 Education.

18 (I) (Blank).

19 (J) Supplementary Grants in Aid.

20 (1) Notwithstanding any other provisions of this Section,
21 the amount of the aggregate general State aid in combination
22 with supplemental general State aid under this Section for
23 which each school district is eligible shall be no less than
24 the amount of the aggregate general State aid entitlement that

1 was received by the district under Section 18-8 (exclusive of
2 amounts received under subsections 5(p) and 5(p-5) of that
3 Section) for the 1997-98 school year, pursuant to the
4 provisions of that Section as it was then in effect. If a
5 school district qualifies to receive a supplementary payment
6 made under this subsection (J), the amount of the aggregate
7 general State aid in combination with supplemental general
8 State aid under this Section which that district is eligible to
9 receive for each school year shall be no less than the amount
10 of the aggregate general State aid entitlement that was
11 received by the district under Section 18-8 (exclusive of
12 amounts received under subsections 5(p) and 5(p-5) of that
13 Section) for the 1997-1998 school year, pursuant to the
14 provisions of that Section as it was then in effect.

15 (2) If, as provided in paragraph (1) of this subsection
16 (J), a school district is to receive aggregate general State
17 aid in combination with supplemental general State aid under
18 this Section for the 1998-99 school year and any subsequent
19 school year that in any such school year is less than the
20 amount of the aggregate general State aid entitlement that the
21 district received for the 1997-98 school year, the school
22 district shall also receive, from a separate appropriation made
23 for purposes of this subsection (J), a supplementary payment
24 that is equal to the amount of the difference in the aggregate
25 State aid figures as described in paragraph (1).

26 (3) (Blank).

1 (K) Grants to Laboratory and Alternative Schools.

2 In calculating the amount to be paid to the governing board
3 of a public university that operates a laboratory school under
4 this Section or to any alternative school that is operated by a
5 regional superintendent of schools, the State Board of
6 Education shall require by rule such reporting requirements as
7 it deems necessary.

8 As used in this Section, "laboratory school" means a public
9 school which is created and operated by a public university and
10 approved by the State Board of Education. The governing board
11 of a public university which receives funds from the State
12 Board under this subsection (K) may not increase the number of
13 students enrolled in its laboratory school from a single
14 district, if that district is already sending 50 or more
15 students, except under a mutual agreement between the school
16 board of a student's district of residence and the university
17 which operates the laboratory school. A laboratory school may
18 not have more than 1,000 students, excluding students with
19 disabilities in a special education program.

20 As used in this Section, "alternative school" means a
21 public school which is created and operated by a Regional
22 Superintendent of Schools and approved by the State Board of
23 Education. Such alternative schools may offer courses of
24 instruction for which credit is given in regular school
25 programs, courses to prepare students for the high school

1 equivalency testing program or vocational and occupational
2 training. A regional superintendent of schools may contract
3 with a school district or a public community college district
4 to operate an alternative school. An alternative school serving
5 more than one educational service region may be established by
6 the regional superintendents of schools of the affected
7 educational service regions. An alternative school serving
8 more than one educational service region may be operated under
9 such terms as the regional superintendents of schools of those
10 educational service regions may agree.

11 Each laboratory and alternative school shall file, on forms
12 provided by the State Superintendent of Education, an annual
13 State aid claim which states the Average Daily Attendance of
14 the school's students by month. The best 3 months' Average
15 Daily Attendance shall be computed for each school. The general
16 State aid entitlement shall be computed by multiplying the
17 applicable Average Daily Attendance by the Foundation Level as
18 determined under this Section.

19 (L) Payments, Additional Grants in Aid and Other Requirements.

20 (1) For a school district operating under the financial
21 supervision of an Authority created under Article 34A, the
22 general State aid otherwise payable to that district under this
23 Section, but not the supplemental general State aid, shall be
24 reduced by an amount equal to the budget for the operations of
25 the Authority as certified by the Authority to the State Board

1 of Education, and an amount equal to such reduction shall be
2 paid to the Authority created for such district for its
3 operating expenses in the manner provided in Section 18-11. The
4 remainder of general State school aid for any such district
5 shall be paid in accordance with Article 34A when that Article
6 provides for a disposition other than that provided by this
7 Article.

8 (2) (Blank).

9 (3) Summer school. Summer school payments shall be made as
10 provided in Section 18-4.3.

11 (M) Education Funding Advisory Board.

12 The Education Funding Advisory Board, hereinafter in this
13 subsection (M) referred to as the "Board", is hereby created.
14 The Board shall consist of 5 members who are appointed by the
15 Governor, by and with the advice and consent of the Senate. The
16 members appointed shall include representatives of education,
17 business, and the general public. One of the members so
18 appointed shall be designated by the Governor at the time the
19 appointment is made as the chairperson of the Board. The
20 initial members of the Board may be appointed any time after
21 the effective date of this amendatory Act of 1997. The regular
22 term of each member of the Board shall be for 4 years from the
23 third Monday of January of the year in which the term of the
24 member's appointment is to commence, except that of the 5
25 initial members appointed to serve on the Board, the member who

1 is appointed as the chairperson shall serve for a term that
2 commences on the date of his or her appointment and expires on
3 the third Monday of January, 2002, and the remaining 4 members,
4 by lots drawn at the first meeting of the Board that is held
5 after all 5 members are appointed, shall determine 2 of their
6 number to serve for terms that commence on the date of their
7 respective appointments and expire on the third Monday of
8 January, 2001, and 2 of their number to serve for terms that
9 commence on the date of their respective appointments and
10 expire on the third Monday of January, 2000. All members
11 appointed to serve on the Board shall serve until their
12 respective successors are appointed and confirmed. Vacancies
13 shall be filled in the same manner as original appointments. If
14 a vacancy in membership occurs at a time when the Senate is not
15 in session, the Governor shall make a temporary appointment
16 until the next meeting of the Senate, when he or she shall
17 appoint, by and with the advice and consent of the Senate, a
18 person to fill that membership for the unexpired term. If the
19 Senate is not in session when the initial appointments are
20 made, those appointments shall be made as in the case of
21 vacancies.

22 The Education Funding Advisory Board shall be deemed
23 established, and the initial members appointed by the Governor
24 to serve as members of the Board shall take office, on the date
25 that the Governor makes his or her appointment of the fifth
26 initial member of the Board, whether those initial members are

1 then serving pursuant to appointment and confirmation or
2 pursuant to temporary appointments that are made by the
3 Governor as in the case of vacancies.

4 The State Board of Education shall provide such staff
5 assistance to the Education Funding Advisory Board as is
6 reasonably required for the proper performance by the Board of
7 its responsibilities.

8 For school years after the 2000-2001 school year, the
9 Education Funding Advisory Board, in consultation with the
10 State Board of Education, shall make recommendations as
11 provided in this subsection (M) to the General Assembly for the
12 foundation level under subdivision (B)(3) of this Section and
13 for the supplemental general State aid grant level under
14 subsection (H) of this Section for districts with high
15 concentrations of children from poverty. The recommended
16 foundation level shall be determined based on a methodology
17 which incorporates the basic education expenditures of
18 low-spending schools exhibiting high academic performance. The
19 Education Funding Advisory Board shall make such
20 recommendations to the General Assembly on January 1 of odd
21 numbered years, beginning January 1, 2001.

22 (N) (Blank).

23 (O) References.

24 (1) References in other laws to the various subdivisions of

1 Section 18-8 as that Section existed before its repeal and
2 replacement by this Section 18-8.05 shall be deemed to refer to
3 the corresponding provisions of this Section 18-8.05, to the
4 extent that those references remain applicable.

5 (2) References in other laws to State Chapter 1 funds shall
6 be deemed to refer to the supplemental general State aid
7 provided under subsection (H) of this Section.

8 (P) Public Act 93-838 and Public Act 93-808 make inconsistent
9 changes to this Section. Under Section 6 of the Statute on
10 Statutes there is an irreconcilable conflict between Public Act
11 93-808 and Public Act 93-838. Public Act 93-838, being the last
12 acted upon, is controlling. The text of Public Act 93-838 is
13 the law regardless of the text of Public Act 93-808.

14 (Source: P.A. 93-21, eff. 7-1-03; 93-715, eff. 7-12-04; 93-808,
15 eff. 7-26-04; 93-838, eff. 7-30-04; 93-875, eff. 8-6-04; 94-69,
16 eff. 7-1-05; 94-438, eff. 8-4-05; 94-835, eff. 6-6-06; 94-1019,
17 eff. 7-10-06; revised 8-3-06.)

18 Section 33. The Senior Citizens and Disabled Persons
19 Property Tax Relief and Pharmaceutical Assistance Act is
20 amended by changing Section 4 as follows:

21 (320 ILCS 25/4) (from Ch. 67 1/2, par. 404)

22 Sec. 4. Amount of Grant.

23 (a) In general. Any individual 65 years or older or any

1 individual who will become 65 years old during the calendar
2 year in which a claim is filed, and any surviving spouse of
3 such a claimant, who at the time of death received or was
4 entitled to receive a grant pursuant to this Section, which
5 surviving spouse will become 65 years of age within the 24
6 months immediately following the death of such claimant and
7 which surviving spouse but for his or her age is otherwise
8 qualified to receive a grant pursuant to this Section, and any
9 disabled person whose annual household income is less than the
10 income eligibility limitation, as defined in subsection (a-5)
11 ~~\$14,000 for grant years before the 1998 grant year, less than~~
12 ~~\$16,000 for the 1998 and 1999 grant years, and less than (i)~~
13 ~~\$21,218 for a household containing one person, (ii) \$28,480 for~~
14 ~~a household containing 2 persons, or (iii) \$35,740 for a~~
15 ~~household containing 3 or more persons for the 2000 grant year~~
16 ~~and thereafter~~ and whose household is liable for payment of
17 property taxes accrued or has paid rent constituting property
18 taxes accrued and is domiciled in this State at the time he or
19 she files his or her claim is entitled to claim a grant under
20 this Act. With respect to claims filed by individuals who will
21 become 65 years old during the calendar year in which a claim
22 is filed, the amount of any grant to which that household is
23 entitled shall be an amount equal to 1/12 of the amount to
24 which the claimant would otherwise be entitled as provided in
25 this Section, multiplied by the number of months in which the
26 claimant was 65 in the calendar year in which the claim is

1 filed.

2 (a-5) Income eligibility limitation. For purposes of this
3 Section, "income eligibility limitation" means an amount:

4 (i) for grant years before the 1998 grant year, less
5 than \$14,000;

6 (ii) for the 1998 and 1999 grant year, less than
7 \$16,000;

8 (iii) for grant years 2000 through 2007:

9 (A) less than \$21,218 for a household containing
10 one person;

11 (B) less than \$28,480 for a household containing 2
12 persons; or

13 (C) less than \$35,740 for a household containing 3
14 or more persons; or

15 (iv) for grant years 2008 and thereafter:

16 (A) less than \$22,218 for a household containing
17 one person;

18 (B) less than \$29,480 for a household containing 2
19 persons; or

20 (C) less than \$36,740 for a household containing 3
21 or more persons.

22 (b) Limitation. Except as otherwise provided in
23 subsections (a) and (f) of this Section, the maximum amount of
24 grant which a claimant is entitled to claim is the amount by
25 which the property taxes accrued which were paid or payable
26 during the last preceding tax year or rent constituting

1 property taxes accrued upon the claimant's residence for the
2 last preceding taxable year exceeds 3 1/2% of the claimant's
3 household income for that year but in no event is the grant to
4 exceed (i) \$700 less 4.5% of household income for that year for
5 those with a household income of \$14,000 or less or (ii) \$70 if
6 household income for that year is more than \$14,000.

7 (c) Public aid recipients. If household income in one or
8 more months during a year includes cash assistance in excess of
9 \$55 per month from the Department of Healthcare and Family
10 Services or the Department of Human Services (acting as
11 successor to the Department of Public Aid under the Department
12 of Human Services Act) which was determined under regulations
13 of that Department on a measure of need that included an
14 allowance for actual rent or property taxes paid by the
15 recipient of that assistance, the amount of grant to which that
16 household is entitled, except as otherwise provided in
17 subsection (a), shall be the product of (1) the maximum amount
18 computed as specified in subsection (b) of this Section and (2)
19 the ratio of the number of months in which household income did
20 not include such cash assistance over \$55 to the number twelve.
21 If household income did not include such cash assistance over
22 \$55 for any months during the year, the amount of the grant to
23 which the household is entitled shall be the maximum amount
24 computed as specified in subsection (b) of this Section. For
25 purposes of this paragraph (c), "cash assistance" does not
26 include any amount received under the federal Supplemental

1 Security Income (SSI) program.

2 (d) Joint ownership. If title to the residence is held
3 jointly by the claimant with a person who is not a member of
4 his or her household, the amount of property taxes accrued used
5 in computing the amount of grant to which he or she is entitled
6 shall be the same percentage of property taxes accrued as is
7 the percentage of ownership held by the claimant in the
8 residence.

9 (e) More than one residence. If a claimant has occupied
10 more than one residence in the taxable year, he or she may
11 claim only one residence for any part of a month. In the case
12 of property taxes accrued, he or she shall prorate 1/12 of the
13 total property taxes accrued on his or her residence to each
14 month that he or she owned and occupied that residence; and, in
15 the case of rent constituting property taxes accrued, shall
16 prorate each month's rent payments to the residence actually
17 occupied during that month.

18 (f) There is hereby established a program of pharmaceutical
19 assistance to the aged and disabled which shall be administered
20 by the Department in accordance with this Act, to consist of
21 payments to authorized pharmacies, on behalf of beneficiaries
22 of the program, for the reasonable costs of covered
23 prescription drugs. Each beneficiary who pays \$5 for an
24 identification card shall pay no additional prescription
25 costs. Each beneficiary who pays \$25 for an identification card
26 shall pay \$3 per prescription. In addition, after a beneficiary

1 receives \$2,000 in benefits during a State fiscal year, that
2 beneficiary shall also be charged 20% of the cost of each
3 prescription for which payments are made by the program during
4 the remainder of the fiscal year. To become a beneficiary under
5 this program a person must: (1) be (i) 65 years of age or
6 older, or (ii) the surviving spouse of such a claimant, who at
7 the time of death received or was entitled to receive benefits
8 pursuant to this subsection, which surviving spouse will become
9 65 years of age within the 24 months immediately following the
10 death of such claimant and which surviving spouse but for his
11 or her age is otherwise qualified to receive benefits pursuant
12 to this subsection, or (iii) disabled, and (2) be domiciled in
13 this State at the time he or she files his or her claim, and (3)
14 have a maximum household income of less than the income
15 eligibility limitation, as defined in subsection (a-5) \$14,000
16 ~~for grant years before the 1998 grant year, less than \$16,000~~
17 ~~for the 1998 and 1999 grant years, and less than (i) \$21,218~~
18 ~~for a household containing one person, (ii) \$28,480 for a~~
19 ~~household containing 2 persons, or (iii) \$35,740 for a~~
20 ~~household containing 3 more persons for the 2000 grant year and~~
21 ~~thereafter~~. In addition, each eligible person must (1) obtain
22 an identification card from the Department, (2) at the time the
23 card is obtained, sign a statement assigning to the State of
24 Illinois benefits which may be otherwise claimed under any
25 private insurance plans, and (3) present the identification
26 card to the dispensing pharmacist.

1 The Department may adopt rules specifying participation
2 requirements for the pharmaceutical assistance program,
3 including copayment amounts, identification card fees,
4 expenditure limits, and the benefit threshold after which a 20%
5 charge is imposed on the cost of each prescription, to be in
6 effect on and after July 1, 2004. Notwithstanding any other
7 provision of this paragraph, however, the Department may not
8 increase the identification card fee above the amount in effect
9 on May 1, 2003 without the express consent of the General
10 Assembly. To the extent practicable, those requirements shall
11 be commensurate with the requirements provided in rules adopted
12 by the Department of Healthcare and Family Services to
13 implement the pharmacy assistance program under Section
14 5-5.12a of the Illinois Public Aid Code.

15 Whenever a generic equivalent for a covered prescription
16 drug is available, the Department shall reimburse only for the
17 reasonable costs of the generic equivalent, less the co-pay
18 established in this Section, unless (i) the covered
19 prescription drug contains one or more ingredients defined as a
20 narrow therapeutic index drug at 21 CFR 320.33, (ii) the
21 prescriber indicates on the face of the prescription "brand
22 medically necessary", and (iii) the prescriber specifies that a
23 substitution is not permitted. When issuing an oral
24 prescription for covered prescription medication described in
25 item (i) of this paragraph, the prescriber shall stipulate
26 "brand medically necessary" and that a substitution is not

1 permitted. If the covered prescription drug and its authorizing
2 prescription do not meet the criteria listed above, the
3 beneficiary may purchase the non-generic equivalent of the
4 covered prescription drug by paying the difference between the
5 generic cost and the non-generic cost plus the beneficiary
6 co-pay.

7 Any person otherwise eligible for pharmaceutical
8 assistance under this Act whose covered drugs are covered by
9 any public program for assistance in purchasing any covered
10 prescription drugs shall be ineligible for assistance under
11 this Act to the extent such costs are covered by such other
12 plan.

13 The fee to be charged by the Department for the
14 identification card shall be equal to \$5 per coverage year for
15 persons below the official poverty line as defined by the
16 United States Department of Health and Human Services and \$25
17 per coverage year for all other persons.

18 In the event that 2 or more persons are eligible for any
19 benefit under this Act, and are members of the same household,
20 (1) each such person shall be entitled to participate in the
21 pharmaceutical assistance program, provided that he or she
22 meets all other requirements imposed by this subsection and (2)
23 each participating household member contributes the fee
24 required for that person by the preceding paragraph for the
25 purpose of obtaining an identification card.

26 The provisions of this subsection (f), other than this

1 paragraph, are inoperative after December 31, 2005.
2 Beneficiaries who received benefits under the program
3 established by this subsection (f) are not entitled, at the
4 termination of the program, to any refund of the identification
5 card fee paid under this subsection.

6 (g) Effective January 1, 2006, there is hereby established
7 a program of pharmaceutical assistance to the aged and
8 disabled, entitled the Illinois Seniors and Disabled Drug
9 Coverage Program, which shall be administered by the Department
10 of Healthcare and Family Services and the Department on Aging
11 in accordance with this subsection, to consist of coverage of
12 specified prescription drugs on behalf of beneficiaries of the
13 program as set forth in this subsection. The program under this
14 subsection replaces and supersedes the program established
15 under subsection (f), which shall end at midnight on December
16 31, 2005.

17 To become a beneficiary under the program established under
18 this subsection, a person must:

19 (1) be (i) 65 years of age or older or (ii) disabled;

20 and

21 (2) be domiciled in this State; and

22 (3) enroll with a qualified Medicare Part D
23 Prescription Drug Plan if eligible and apply for all
24 available subsidies under Medicare Part D; and

25 (4) have a maximum household income of (i) less than
26 \$21,218 for a household containing one person, (ii) less

1 than \$28,480 for a household containing 2 persons, or (iii)
2 less than \$35,740 for a household containing 3 or more
3 persons. If any income eligibility limit set forth in items
4 (i) through (iii) is less than 200% of the Federal Poverty
5 Level for any year, the income eligibility limit for that
6 year for households of that size shall be income equal to
7 or less than 200% of the Federal Poverty Level.

8 All individuals enrolled as of December 31, 2005, in the
9 pharmaceutical assistance program operated pursuant to
10 subsection (f) of this Section and all individuals enrolled as
11 of December 31, 2005, in the SeniorCare Medicaid waiver program
12 operated pursuant to Section 5-5.12a of the Illinois Public Aid
13 Code shall be automatically enrolled in the program established
14 by this subsection for the first year of operation without the
15 need for further application, except that they must apply for
16 Medicare Part D and the Low Income Subsidy under Medicare Part
17 D. A person enrolled in the pharmaceutical assistance program
18 operated pursuant to subsection (f) of this Section as of
19 December 31, 2005, shall not lose eligibility in future years
20 due only to the fact that they have not reached the age of 65.

21 To the extent permitted by federal law, the Department may
22 act as an authorized representative of a beneficiary in order
23 to enroll the beneficiary in a Medicare Part D Prescription
24 Drug Plan if the beneficiary has failed to choose a plan and,
25 where possible, to enroll beneficiaries in the low-income
26 subsidy program under Medicare Part D or assist them in

1 enrolling in that program.

2 Beneficiaries under the program established under this
3 subsection shall be divided into the following 5 eligibility
4 groups:

5 (A) Eligibility Group 1 shall consist of beneficiaries
6 who are not eligible for Medicare Part D coverage and who
7 are:

8 (i) disabled and under age 65; or

9 (ii) age 65 or older, with incomes over 200% of the
10 Federal Poverty Level; or

11 (iii) age 65 or older, with incomes at or below
12 200% of the Federal Poverty Level and not eligible for
13 federally funded means-tested benefits due to
14 immigration status.

15 (B) Eligibility Group 2 shall consist of beneficiaries
16 otherwise described in Eligibility Group 1 but who are
17 eligible for Medicare Part D coverage.

18 (C) Eligibility Group 3 shall consist of beneficiaries
19 age 65 or older, with incomes at or below 200% of the
20 Federal Poverty Level, who are not barred from receiving
21 federally funded means-tested benefits due to immigration
22 status and are eligible for Medicare Part D coverage.

23 (D) Eligibility Group 4 shall consist of beneficiaries
24 age 65 or older, with incomes at or below 200% of the
25 Federal Poverty Level, who are not barred from receiving
26 federally funded means-tested benefits due to immigration

1 status and are not eligible for Medicare Part D coverage.

2 If the State applies and receives federal approval for
3 a waiver under Title XIX of the Social Security Act,
4 persons in Eligibility Group 4 shall continue to receive
5 benefits through the approved waiver, and Eligibility
6 Group 4 may be expanded to include disabled persons under
7 age 65 with incomes under 200% of the Federal Poverty Level
8 who are not eligible for Medicare and who are not barred
9 from receiving federally funded means-tested benefits due
10 to immigration status.

11 (E) On and after January 1, 2007, Eligibility Group 5
12 shall consist of beneficiaries who are otherwise described
13 in Eligibility Group 1 but are eligible for Medicare Part D
14 and have a diagnosis of HIV or AIDS.

15 The program established under this subsection shall cover
16 the cost of covered prescription drugs in excess of the
17 beneficiary cost-sharing amounts set forth in this paragraph
18 that are not covered by Medicare. In 2006, beneficiaries shall
19 pay a co-payment of \$2 for each prescription of a generic drug
20 and \$5 for each prescription of a brand-name drug. In future
21 years, beneficiaries shall pay co-payments equal to the
22 co-payments required under Medicare Part D for "other
23 low-income subsidy eligible individuals" pursuant to 42 CFR
24 423.782(b). For individuals in Eligibility Groups 1, 2, 3, and
25 4, once the program established under this subsection and
26 Medicare combined have paid \$1,750 in a year for covered

1 prescription drugs, the beneficiary shall pay 20% of the cost
2 of each prescription in addition to the co-payments set forth
3 in this paragraph. For individuals in Eligibility Group 5, once
4 the program established under this subsection and Medicare
5 combined have paid \$1,750 in a year for covered prescription
6 drugs, the beneficiary shall pay 20% of the cost of each
7 prescription in addition to the co-payments set forth in this
8 paragraph unless the drug is included in the formulary of the
9 Illinois AIDS Drug Assistance Program operated by the Illinois
10 Department of Public Health. If the drug is included in the
11 formulary of the Illinois AIDS Drug Assistance Program,
12 individuals in Eligibility Group 5 shall continue to pay the
13 co-payments set forth in this paragraph after the program
14 established under this subsection and Medicare combined have
15 paid \$1,750 in a year for covered prescription drugs.

16 For beneficiaries eligible for Medicare Part D coverage,
17 the program established under this subsection shall pay 100% of
18 the premiums charged by a qualified Medicare Part D
19 Prescription Drug Plan for Medicare Part D basic prescription
20 drug coverage, not including any late enrollment penalties.
21 Qualified Medicare Part D Prescription Drug Plans may be
22 limited by the Department of Healthcare and Family Services to
23 those plans that sign a coordination agreement with the
24 Department.

25 Notwithstanding Section 3.15, for purposes of the program
26 established under this subsection, the term "covered

1 prescription drug" has the following meanings:

2 For Eligibility Group 1, "covered prescription drug"
3 means: (1) any cardiovascular agent or drug; (2) any
4 insulin or other prescription drug used in the treatment of
5 diabetes, including syringe and needles used to administer
6 the insulin; (3) any prescription drug used in the
7 treatment of arthritis; (4) any prescription drug used in
8 the treatment of cancer; (5) any prescription drug used in
9 the treatment of Alzheimer's disease; (6) any prescription
10 drug used in the treatment of Parkinson's disease; (7) any
11 prescription drug used in the treatment of glaucoma; (8)
12 any prescription drug used in the treatment of lung disease
13 and smoking-related illnesses; (9) any prescription drug
14 used in the treatment of osteoporosis; and (10) any
15 prescription drug used in the treatment of multiple
16 sclerosis. The Department may add additional therapeutic
17 classes by rule. The Department may adopt a preferred drug
18 list within any of the classes of drugs described in items
19 (1) through (10) of this paragraph. The specific drugs or
20 therapeutic classes of covered prescription drugs shall be
21 indicated by rule.

22 For Eligibility Group 2, "covered prescription drug"
23 means those drugs covered for Eligibility Group 1 that are
24 also covered by the Medicare Part D Prescription Drug Plan
25 in which the beneficiary is enrolled.

26 For Eligibility Group 3, "covered prescription drug"

1 means those drugs covered by the Medicare Part D
2 Prescription Drug Plan in which the beneficiary is
3 enrolled.

4 For Eligibility Group 4, "covered prescription drug"
5 means those drugs covered by the Medical Assistance Program
6 under Article V of the Illinois Public Aid Code.

7 For Eligibility Group 5, "covered prescription drug"
8 means: (1) those drugs covered for Eligibility Group 1 that
9 are also covered by the Medicare Part D Prescription Drug
10 Plan in which the beneficiary is enrolled; and (2) those
11 drugs included in the formulary of the Illinois AIDS Drug
12 Assistance Program operated by the Illinois Department of
13 Public Health that are also covered by the Medicare Part D
14 Prescription Drug Plan in which the beneficiary is
15 enrolled.

16 An individual in Eligibility Group 3 or 4 may opt to
17 receive a \$25 monthly payment in lieu of the direct coverage
18 described in this subsection.

19 Any person otherwise eligible for pharmaceutical
20 assistance under this subsection whose covered drugs are
21 covered by any public program is ineligible for assistance
22 under this subsection to the extent that the cost of those
23 drugs is covered by the other program.

24 The Department of Healthcare and Family Services shall
25 establish by rule the methods by which it will provide for the
26 coverage called for in this subsection. Those methods may

1 include direct reimbursement to pharmacies or the payment of a
2 capitated amount to Medicare Part D Prescription Drug Plans.

3 For a pharmacy to be reimbursed under the program
4 established under this subsection, it must comply with rules
5 adopted by the Department of Healthcare and Family Services
6 regarding coordination of benefits with Medicare Part D
7 Prescription Drug Plans. A pharmacy may not charge a
8 Medicare-enrolled beneficiary of the program established under
9 this subsection more for a covered prescription drug than the
10 appropriate Medicare cost-sharing less any payment from or on
11 behalf of the Department of Healthcare and Family Services.

12 The Department of Healthcare and Family Services or the
13 Department on Aging, as appropriate, may adopt rules regarding
14 applications, counting of income, proof of Medicare status,
15 mandatory generic policies, and pharmacy reimbursement rates
16 and any other rules necessary for the cost-efficient operation
17 of the program established under this subsection.

18 (Source: P.A. 93-130, eff. 7-10-03; 94-86, eff. 1-1-06; 94-909,
19 eff. 6-23-06.)

20 Section 35. The Criminal Code of 1961 is amended by
21 changing Section 17A-1 as follows:

22 (720 ILCS 5/17A-1) (from Ch. 38, par. 17A-1)

23 Sec. 17A-1. Persons under deportation order; ineligible
24 for benefits. An individual against whom a United States

1 Immigration Judge has issued an order of deportation which has
2 been affirmed by the Board of Immigration Review, as well as an
3 individual who appeals such an order pending appeal, under
4 paragraph 19 of Section 241(a) of the Immigration and
5 Nationality Act relating to persecution of others on account of
6 race, religion, national origin or political opinion under the
7 direction of or in association with the Nazi government of
8 Germany or its allies, shall be ineligible for the following
9 benefits authorized by State law:

10 (a) The homestead exemptions and homestead improvement
11 exemption under under Article 15 Sections 15-170, 15-175,
12 ~~15-176, and 15-180~~ of the Property Tax Code.

13 (b) Grants under the Senior Citizens and Disabled Persons
14 Property Tax Relief and Pharmaceutical Assistance Act.

15 (c) The double income tax exemption conferred upon persons
16 65 years of age or older by Section 204 of the Illinois Income
17 Tax Act.

18 (d) Grants provided by the Department on Aging.

19 (e) Reductions in vehicle registration fees under Section
20 3-806.3 of the Illinois Vehicle Code.

21 (f) Free fishing and reduced fishing license fees under
22 Sections 20-5 and 20-40 of the Fish and Aquatic Life Code.

23 (g) Tuition free courses for senior citizens under the
24 Senior Citizen Courses Act.

25 (h) Any benefits under the Illinois Public Aid Code.

26 (Source: P.A. 93-715, eff. 7-12-04.)

1 Section 90. The State Mandates Act is amended by adding
2 Section 8.31 as follows:

3 (30 ILCS 805/8.31 new)

4 Sec. 8.31. Exempt mandate. Notwithstanding Sections 6 and 8
5 of this Act, no reimbursement by the State is required for the
6 implementation of any mandate created by this amendatory Act of
7 the 95th General Assembly.

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