



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

HB2665

Introduced 2/20/2009, by Rep. Jim Sacia

SYNOPSIS AS INTRODUCED:

35 ILCS 200/18-170

Amends the Property Tax Code. Provides that the county clerk of each county shall abate the taxes on any wind energy device that is located within an Enterprise Zone created under the Illinois Enterprise Zone Act. Effective immediately.

LRB096 09327 HLH 19481 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

1 AN ACT concerning revenue.

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

4 Section 5. The Property Tax Code is amended by changing
5 Section 18-170 as follows:

6 (35 ILCS 200/18-170)

7 Sec. 18-170. Enterprise zone and River Edge Redevelopment
8 Zone abatement. In addition to the authority to abate taxes
9 under Section 18-165, any taxing district, upon a majority vote
10 of its governing authority, may order the county clerk to abate
11 any portion of its taxes on property, or any class thereof,
12 located within an Enterprise Zone created under the Illinois
13 Enterprise Zone Act or a River Edge Redevelopment Zone created
14 under the River Edge Redevelopment Zone Act, and upon which
15 either new improvements have been constructed or existing
16 improvements have been renovated or rehabilitated after
17 December 7, 1982. However, any abatement of taxes on any parcel
18 shall not exceed the amount attributable to the construction of
19 the improvements and the renovation or rehabilitation of
20 existing improvements on the parcel. In the case of property
21 within a redevelopment area created under the Tax Increment
22 Allocation Redevelopment Act, the abatement shall not apply
23 unless a business enterprise or individual with regard to new

1 improvements or renovated or rehabilitated improvements has
2 met the requirements of Section 5.4.1 of the Illinois
3 Enterprise Zone Act or under Section 10-5.4.1 of the River Edge
4 Redevelopment Zone Act. If an abatement is discontinued under
5 this Section, a municipality shall notify the county clerk and
6 the board of review or board of appeals of the change in
7 writing not later than July 1 of the assessment year to be
8 first affected by the change. However, within a county economic
9 development project area created under the County Economic
10 Development Project Area Property Tax Allocation Act, any
11 municipality or county which has adopted tax increment
12 allocation financing under the Tax Increment Allocation
13 Redevelopment Act or the County Economic Development Project
14 Area Tax Increment Allocation Act may abate any portion of its
15 taxes as provided in this Section. Any other taxing district
16 within the county economic development project area may order
17 any portion or all of its taxes abated as provided above if the
18 county or municipality which created the tax increment district
19 has agreed, in writing, to the abatement.

20 In addition to any authority granted under this Section or
21 Section 18-165, the county clerk of each county shall abate the
22 taxes on any wind energy device, as defined in Section 10-600
23 of this Code, that is located within an Enterprise Zone created
24 under the Illinois Enterprise Zone Act.

25 A copy of an abatement order adopted under this Section
26 shall be delivered to the county clerk and to the board of

1 review or board of appeals not later than July 1 of the
2 assessment year to be first affected by the order. If it is
3 delivered on or after that date, it will first affect the taxes
4 extended on the assessment of the following year. The board of
5 review or board of appeals shall, each time the assessment
6 books are delivered to the county clerk, also deliver a list of
7 parcels affected by an abatement and the assessed value
8 attributable to new improvements or to the renovation or
9 rehabilitation of existing improvements.

10 (Source: P.A. 94-1021, eff. 7-12-06.)

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