

1 AN ACT concerning finance.

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

4 Section 5. The Illinois Municipal Code is amended by  
5 changing Sections 11-74.4-3, 11-74.4-3.5, 11-74.4-4, and  
6 11-74.4-8 and by adding Section 11-74.4-3.3 as follows:

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

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

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

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

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

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

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

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

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

1 protruding through paved surfaces.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

10 (4) A redevelopment project area within a transit  
11 facility improvement area that has been designated under  
12 Section 11-74.4-3.3 of this Code.

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

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

26 (1) Dilapidation. An advanced state of disrepair or

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

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

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

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

25 (5) Illegal use of individual structures. The use of  
26 structures in violation of applicable federal, State, or

1 local laws, exclusive of those applicable to the presence  
2 of structures below minimum code standards.

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

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

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

1 (iii) lacking within the redevelopment project area.

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

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

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

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

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

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

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

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

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

26          (e) "Labor surplus municipality" means a municipality in

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

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

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

25 (g-1) "Revised Initial Sales Tax Amounts" means the amount  
26 of taxes paid under the Retailers' Occupation Tax Act, Use Tax



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

6 (h) "Municipal Sales Tax Increment" means an amount equal  
7 to the increase in the aggregate amount of taxes paid to a  
8 municipality from the Local Government Tax Fund arising from  
9 sales by retailers and servicemen within the redevelopment  
10 project area or State Sales Tax Boundary, as the case may be,  
11 for as long as the redevelopment project area or State Sales  
12 Tax Boundary, as the case may be, exist over and above the  
13 aggregate amount of taxes as certified by the Illinois  
14 Department of Revenue and paid under the Municipal Retailers'  
15 Occupation Tax Act and the Municipal Service Occupation Tax Act  
16 by retailers and servicemen, on transactions at places of  
17 business located in the redevelopment project area or State  
18 Sales Tax Boundary, as the case may be, during the base year  
19 which shall be the calendar year immediately prior to the year  
20 in which the municipality adopted tax increment allocation  
21 financing. For purposes of computing the aggregate amount of  
22 such taxes for base years occurring prior to 1985, the  
23 Department of Revenue shall determine the Initial Sales Tax  
24 Amounts for such taxes and deduct therefrom an amount equal to  
25 4% of the aggregate amount of taxes per year for each year the  
26 base year is prior to 1985, but not to exceed a total deduction

1 of 12%. The amount so determined shall be known as the  
2 "Adjusted Initial Sales Tax Amounts". For purposes of  
3 determining the Municipal Sales Tax Increment, the Department  
4 of Revenue shall for each period subtract from the amount paid  
5 to the municipality from the Local Government Tax Fund arising  
6 from sales by retailers and servicemen on transactions located  
7 in the redevelopment project area or the State Sales Tax  
8 Boundary, as the case may be, the certified Initial Sales Tax  
9 Amounts, the Adjusted Initial Sales Tax Amounts or the Revised  
10 Initial Sales Tax Amounts for the Municipal Retailers'  
11 Occupation Tax Act and the Municipal Service Occupation Tax  
12 Act. For the State Fiscal Year 1989, this calculation shall be  
13 made by utilizing the calendar year 1987 to determine the tax  
14 amounts received. For the State Fiscal Year 1990, this  
15 calculation shall be made by utilizing the period from January  
16 1, 1988, until September 30, 1988, to determine the tax amounts  
17 received from retailers and servicemen pursuant to the  
18 Municipal Retailers' Occupation Tax and the Municipal Service  
19 Occupation Tax Act, which shall have deducted therefrom  
20 nine-twelfths of the certified Initial Sales Tax Amounts, the  
21 Adjusted Initial Sales Tax Amounts or the Revised Initial Sales  
22 Tax Amounts as appropriate. For the State Fiscal Year 1991,  
23 this calculation shall be made by utilizing the period from  
24 October 1, 1988, to June 30, 1989, to determine the tax amounts  
25 received from retailers and servicemen pursuant to the  
26 Municipal Retailers' Occupation Tax and the Municipal Service

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

11 (i) "Net State Sales Tax Increment" means the sum of the  
12 following: (a) 80% of the first \$100,000 of State Sales Tax  
13 Increment annually generated within a State Sales Tax Boundary;  
14 (b) 60% of the amount in excess of \$100,000 but not exceeding  
15 \$500,000 of State Sales Tax Increment annually generated within  
16 a State Sales Tax Boundary; and (c) 40% of all amounts in  
17 excess of \$500,000 of State Sales Tax Increment annually  
18 generated within a State Sales Tax Boundary. If, however, a  
19 municipality established a tax increment financing district in  
20 a county with a population in excess of 3,000,000 before  
21 January 1, 1986, and the municipality entered into a contract  
22 or issued bonds after January 1, 1986, but before December 31,  
23 1986, to finance redevelopment project costs within a State  
24 Sales Tax Boundary, then the Net State Sales Tax Increment  
25 means, for the fiscal years beginning July 1, 1990, and July 1,  
26 1991, 100% of the State Sales Tax Increment annually generated

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

20 Municipalities that issued bonds in connection with a  
21 redevelopment project in a redevelopment project area within  
22 the State Sales Tax Boundary prior to July 29, 1991, or that  
23 entered into contracts in connection with a redevelopment  
24 project in a redevelopment project area before June 1, 1988,  
25 shall continue to receive their proportional share of the  
26 Illinois Tax Increment Fund distribution until the date on

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

20 (j) "State Utility Tax Increment Amount" means an amount  
21 equal to the aggregate increase in State electric and gas tax  
22 charges imposed on owners and tenants, other than residential  
23 customers, of properties located within the redevelopment  
24 project area under Section 9-222 of the Public Utilities Act,  
25 over and above the aggregate of such charges as certified by  
26 the Department of Revenue and paid by owners and tenants, other

1 than residential customers, of properties within the  
2 redevelopment project area during the base year, which shall be  
3 the calendar year immediately prior to the year of the adoption  
4 of the ordinance authorizing tax increment allocation  
5 financing.

6 (k) "Net State Utility Tax Increment" means the sum of the  
7 following: (a) 80% of the first \$100,000 of State Utility Tax  
8 Increment annually generated by a redevelopment project area;  
9 (b) 60% of the amount in excess of \$100,000 but not exceeding  
10 \$500,000 of the State Utility Tax Increment annually generated  
11 by a redevelopment project area; and (c) 40% of all amounts in  
12 excess of \$500,000 of State Utility Tax Increment annually  
13 generated by a redevelopment project area. For the State Fiscal  
14 Year 1999, and every year thereafter until the year 2007, for  
15 any municipality that has not entered into a contract or has  
16 not issued bonds prior to June 1, 1988 to finance redevelopment  
17 project costs within a redevelopment project area, the Net  
18 State Utility Tax Increment shall be calculated as follows: By  
19 multiplying the Net State Utility Tax Increment by 90% in the  
20 State Fiscal Year 1999; 80% in the State Fiscal Year 2000; 70%  
21 in the State Fiscal Year 2001; 60% in the State Fiscal Year  
22 2002; 50% in the State Fiscal Year 2003; 40% in the State  
23 Fiscal Year 2004; 30% in the State Fiscal Year 2005; 20% in the  
24 State Fiscal Year 2006; and 10% in the State Fiscal Year 2007.  
25 No payment shall be made for the State Fiscal Year 2008 and  
26 thereafter.

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

14           (1) "Obligations" mean bonds, loans, debentures, notes,  
15 special certificates or other evidence of indebtedness issued  
16 by the municipality to carry out a redevelopment project or to  
17 refund outstanding obligations.

18           (m) "Payment in lieu of taxes" means those estimated tax  
19 revenues from real property in a redevelopment project area  
20 derived from real property that has been acquired by a  
21 municipality which according to the redevelopment project or  
22 plan is to be used for a private use which taxing districts  
23 would have received had a municipality not acquired the real  
24 property and adopted tax increment allocation financing and  
25 which would result from levies made after the time of the  
26 adoption of tax increment allocation financing to the time the

1 current equalized value of real property in the redevelopment  
2 project area exceeds the total initial equalized value of real  
3 property in said area.

4 (n) "Redevelopment plan" means the comprehensive program  
5 of the municipality for development or redevelopment intended  
6 by the payment of redevelopment project costs to reduce or  
7 eliminate those conditions the existence of which qualified the  
8 redevelopment project area as a "blighted area" or  
9 "conservation area" or combination thereof or "industrial park  
10 conservation area," and thereby to enhance the tax bases of the  
11 taxing districts which extend into the redevelopment project  
12 area. On and after November 1, 1999 (the effective date of  
13 Public Act 91-478), no redevelopment plan may be approved or  
14 amended that includes the development of vacant land (i) with a  
15 golf course and related clubhouse and other facilities or (ii)  
16 designated by federal, State, county, or municipal government  
17 as public land for outdoor recreational activities or for  
18 nature preserves and used for that purpose within 5 years prior  
19 to the adoption of the redevelopment plan. For the purpose of  
20 this subsection, "recreational activities" is limited to mean  
21 camping and hunting. Each redevelopment plan shall set forth in  
22 writing the program to be undertaken to accomplish the  
23 objectives and shall include but not be limited to:

24 (A) an itemized list of estimated redevelopment  
25 project costs;

26 (B) evidence indicating that the redevelopment project



1 area on the whole has not been subject to growth and  
2 development through investment by private enterprise;

3 (C) an assessment of any financial impact of the  
4 redevelopment project area on or any increased demand for  
5 services from any taxing district affected by the plan and  
6 any program to address such financial impact or increased  
7 demand;

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

9 (E) the nature and term of the obligations to be  
10 issued;

11 (F) the most recent equalized assessed valuation of the  
12 redevelopment project area;

13 (G) an estimate as to the equalized assessed valuation  
14 after redevelopment and the general land uses to apply in  
15 the redevelopment project area;

16 (H) a commitment to fair employment practices and an  
17 affirmative action plan;

18 (I) if it concerns an industrial park conservation  
19 area, the plan shall also include a general description of  
20 any proposed developer, user and tenant of any property, a  
21 description of the type, structure and general character of  
22 the facilities to be developed, a description of the type,  
23 class and number of new employees to be employed in the  
24 operation of the facilities to be developed; and

25 (J) if property is to be annexed to the municipality,  
26 the plan shall include the terms of the annexation

1 agreement.

2 The provisions of items (B) and (C) of this subsection (n)  
3 shall not apply to a municipality that before March 14, 1994  
4 (the effective date of Public Act 88-537) had fixed, either by  
5 its corporate authorities or by a commission designated under  
6 subsection (k) of Section 11-74.4-4, a time and place for a  
7 public hearing as required by subsection (a) of Section  
8 11-74.4-5. No redevelopment plan shall be adopted unless a  
9 municipality complies with all of the following requirements:

10 (1) The municipality finds that the redevelopment  
11 project area on the whole has not been subject to growth  
12 and development through investment by private enterprise  
13 and would not reasonably be anticipated to be developed  
14 without the adoption of the redevelopment plan.

15 (2) The municipality finds that the redevelopment plan  
16 and project conform to the comprehensive plan for the  
17 development of the municipality as a whole, or, for  
18 municipalities with a population of 100,000 or more,  
19 regardless of when the redevelopment plan and project was  
20 adopted, the redevelopment plan and project either: (i)  
21 conforms to the strategic economic development or  
22 redevelopment plan issued by the designated planning  
23 authority of the municipality, or (ii) includes land uses  
24 that have been approved by the planning commission of the  
25 municipality.

26 (3) The redevelopment plan establishes the estimated

1 dates of completion of the redevelopment project and  
2 retirement of obligations issued to finance redevelopment  
3 project costs. Those dates may not be later than the dates  
4 set forth under Section 11-74.4-3.5.

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

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

20 (4) If any incremental revenues are being utilized  
21 under Section 8(a)(1) or 8(a)(2) of this Act in  
22 redevelopment project areas approved by ordinance after  
23 January 1, 1986, the municipality finds: (a) that the  
24 redevelopment project area would not reasonably be  
25 developed without the use of such incremental revenues, and  
26 (b) that such incremental revenues will be exclusively

1 utilized for the development of the redevelopment project  
2 area.

3 (5) If the redevelopment plan will not result in  
4 displacement of residents from 10 or more inhabited  
5 residential units, and the municipality certifies in the  
6 plan that such displacement will not result from the plan,  
7 a housing impact study need not be performed. If, however,  
8 the redevelopment plan would result in the displacement of  
9 residents from 10 or more inhabited residential units, or  
10 if the redevelopment project area contains 75 or more  
11 inhabited residential units and no certification is made,  
12 then the municipality shall prepare, as part of the  
13 separate feasibility report required by subsection (a) of  
14 Section 11-74.4-5, a housing impact study.

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

1 data from the most recent federal census.

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

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

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

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

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

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

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

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

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

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

12 (q) "Redevelopment project costs", except for  
13 redevelopment project areas created pursuant to subsection  
14 (p-1), means and includes the sum total of all reasonable or  
15 necessary costs incurred or estimated to be incurred, and any  
16 such costs incidental to a redevelopment plan and a  
17 redevelopment project. Such costs include, without limitation,  
18 the following:

19 (1) Costs of studies, surveys, development of plans,  
20 and specifications, implementation and administration of  
21 the redevelopment plan including but not limited to staff  
22 and professional service costs for architectural,  
23 engineering, legal, financial, planning or other services,  
24 provided however that no charges for professional services  
25 may be based on a percentage of the tax increment  
26 collected; except that on and after November 1, 1999 (the



1 effective date of Public Act 91-478), no contracts for  
2 professional services, excluding architectural and  
3 engineering services, may be entered into if the terms of  
4 the contract extend beyond a period of 3 years. In  
5 addition, "redevelopment project costs" shall not include  
6 lobbying expenses. After consultation with the  
7 municipality, each tax increment consultant or advisor to a  
8 municipality that plans to designate or has designated a  
9 redevelopment project area shall inform the municipality  
10 in writing of any contracts that the consultant or advisor  
11 has entered into with entities or individuals that have  
12 received, or are receiving, payments financed by tax  
13 increment revenues produced by the redevelopment project  
14 area with respect to which the consultant or advisor has  
15 performed, or will be performing, service for the  
16 municipality. This requirement shall be satisfied by the  
17 consultant or advisor before the commencement of services  
18 for the municipality and thereafter whenever any other  
19 contracts with those individuals or entities are executed  
20 by the consultant or advisor;

21 (1.5) After July 1, 1999, annual administrative costs  
22 shall not include general overhead or administrative costs  
23 of the municipality that would still have been incurred by  
24 the municipality if the municipality had not designated a  
25 redevelopment project area or approved a redevelopment  
26 plan;

1           (1.6) The cost of marketing sites within the  
2 redevelopment project area to prospective businesses,  
3 developers, and investors;

4           (2) Property assembly costs, including but not limited  
5 to acquisition of land and other property, real or  
6 personal, or rights or interests therein, demolition of  
7 buildings, site preparation, site improvements that serve  
8 as an engineered barrier addressing ground level or below  
9 ground environmental contamination, including, but not  
10 limited to parking lots and other concrete or asphalt  
11 barriers, and the clearing and grading of land;

12           (3) Costs of rehabilitation, reconstruction or repair  
13 or remodeling of existing public or private buildings,  
14 fixtures, and leasehold improvements; and the cost of  
15 replacing an existing public building if pursuant to the  
16 implementation of a redevelopment project the existing  
17 public building is to be demolished to use the site for  
18 private investment or devoted to a different use requiring  
19 private investment; including any direct or indirect costs  
20 relating to Green Globes or LEED certified construction  
21 elements or construction elements with an equivalent  
22 certification;

23           (4) Costs of the construction of public works or  
24 improvements, including any direct or indirect costs  
25 relating to Green Globes or LEED certified construction  
26 elements or construction elements with an equivalent

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

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

23 (6) Financing costs, including but not limited to all  
24 necessary and incidental expenses related to the issuance  
25 of obligations and which may include payment of interest on  
26 any obligations issued hereunder including interest

1 accruing during the estimated period of construction of any  
2 redevelopment project for which such obligations are  
3 issued and for not exceeding 36 months thereafter and  
4 including reasonable reserves related thereto;

5 (7) To the extent the municipality by written agreement  
6 accepts and approves the same, all or a portion of a taxing  
7 district's capital costs resulting from the redevelopment  
8 project necessarily incurred or to be incurred within a  
9 taxing district in furtherance of the objectives of the  
10 redevelopment plan and project.

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

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

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

25 (ii) for elementary school districts with a  
26 district average 1995-96 Per Capita Tuition Charge

1 of less than \$5,900, no more than 17% of the total  
2 amount of property tax increment revenue produced  
3 by those housing units that have received tax  
4 increment finance assistance under this Act; and

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

11 (B) For alternate method districts, flat grant  
12 districts, and foundation districts with a district  
13 average 1995-96 Per Capita Tuition Charge equal to or  
14 more than \$5,900, excluding any school district with a  
15 population in excess of 1,000,000, by multiplying the  
16 district's increase in attendance resulting from the  
17 net increase in new students enrolled in that school  
18 district who reside in housing units within the  
19 redevelopment project area that have received  
20 financial assistance through an agreement with the  
21 municipality or because the municipality incurs the  
22 cost of necessary infrastructure improvements within  
23 the boundaries of the housing sites necessary for the  
24 completion of that housing as authorized by this Act  
25 since the designation of the redevelopment project  
26 area by the most recently available per capita tuition

1 cost as defined in Section 10-20.12a of the School Code  
2 less any increase in general state aid as defined in  
3 Section 18-8.05 of the School Code attributable to  
4 these added new students subject to the following  
5 annual limitations:

6 (i) for unit school districts, no more than 40%  
7 of the total amount of property tax increment  
8 revenue produced by those housing units that have  
9 received tax increment finance assistance under  
10 this Act;

11 (ii) for elementary school districts, no more  
12 than 27% of the total amount of property tax  
13 increment revenue produced by those housing units  
14 that have received tax increment finance  
15 assistance under this Act; and

16 (iii) for secondary school districts, no more  
17 than 13% of the total amount of property tax  
18 increment revenue produced by those housing units  
19 that have received tax increment finance  
20 assistance under this Act.

21 (C) For any school district in a municipality with  
22 a population in excess of 1,000,000, the following  
23 restrictions shall apply to the reimbursement of  
24 increased costs under this paragraph (7.5):

25 (i) no increased costs shall be reimbursed  
26 unless the school district certifies that each of

1           the schools affected by the assisted housing  
2           project is at or over its student capacity;

3                   (ii) the amount reimbursable shall be reduced  
4           by the value of any land donated to the school  
5           district by the municipality or developer, and by  
6           the value of any physical improvements made to the  
7           schools by the municipality or developer; and

8                   (iii) the amount reimbursed may not affect  
9           amounts otherwise obligated by the terms of any  
10          bonds, notes, or other funding instruments, or the  
11          terms of any redevelopment agreement.

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



1           the redevelopment project area or projects;

2           (7.7) For redevelopment project areas designated (or  
3           redevelopment project areas amended to add or increase the  
4           number of tax-increment-financing assisted housing units)  
5           on or after January 1, 2005 (the effective date of Public  
6           Act 93-961), a public library district's increased costs  
7           attributable to assisted housing units located within the  
8           redevelopment project area for which the developer or  
9           redeveloper receives financial assistance through an  
10          agreement with the municipality or because the  
11          municipality incurs the cost of necessary infrastructure  
12          improvements within the boundaries of the assisted housing  
13          sites necessary for the completion of that housing as  
14          authorized by this Act shall be paid to the library  
15          district by the municipality from the Special Tax  
16          Allocation Fund when the tax increment revenue is received  
17          as a result of the assisted housing units. This paragraph  
18          (7.7) applies only if (i) the library district is located  
19          in a county that is subject to the Property Tax Extension  
20          Limitation Law or (ii) the library district is not located  
21          in a county that is subject to the Property Tax Extension  
22          Limitation Law but the district is prohibited by any other  
23          law from increasing its tax levy rate without a prior voter  
24          referendum.

25          The amount paid to a library district under this  
26          paragraph (7.7) shall be calculated by multiplying (i) the

1 net increase in the number of persons eligible to obtain a  
2 library card in that district who reside in housing units  
3 within the redevelopment project area that have received  
4 financial assistance through an agreement with the  
5 municipality or because the municipality incurs the cost of  
6 necessary infrastructure improvements within the  
7 boundaries of the housing sites necessary for the  
8 completion of that housing as authorized by this Act since  
9 the designation of the redevelopment project area by (ii)  
10 the per-patron cost of providing library services so long  
11 as it does not exceed \$120. The per-patron cost shall be  
12 the Total Operating Expenditures Per Capita for the library  
13 in the previous fiscal year. The municipality may deduct  
14 from the amount that it must pay to a library district  
15 under this paragraph any amount that it has voluntarily  
16 paid to the library district from the tax increment  
17 revenue. The amount paid to a library district under this  
18 paragraph (7.7) shall be no more than 2% of the amount  
19 produced by the assisted housing units and deposited into  
20 the Special Tax Allocation Fund.

21 A library district is not eligible for any payment  
22 under this paragraph (7.7) unless the library district has  
23 experienced an increase in the number of patrons from the  
24 municipality that created the tax-increment-financing  
25 district since the designation of the redevelopment  
26 project area.

1           Any library district seeking payment under this  
2 paragraph (7.7) shall, after July 1 and before September 30  
3 of each year, provide the municipality with convincing  
4 evidence to support its claim for reimbursement before the  
5 municipality shall be required to approve or make the  
6 payment to the library district. If the library district  
7 fails to provide the information during this period in any  
8 year, it shall forfeit any claim to reimbursement for that  
9 year. Library districts may adopt a resolution waiving the  
10 right to all or a portion of the reimbursement otherwise  
11 required by this paragraph (7.7). By acceptance of such  
12 reimbursement, the library district shall forfeit any  
13 right to directly or indirectly set aside, modify, or  
14 contest in any manner whatsoever the establishment of the  
15 redevelopment project area or projects;

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

21           (9) Payment in lieu of taxes;

22           (10) Costs of job training, retraining, advanced  
23 vocational education or career education, including but  
24 not limited to courses in occupational, semi-technical or  
25 technical fields leading directly to employment, incurred  
26 by one or more taxing districts, provided that such costs

1 (i) are related to the establishment and maintenance of  
2 additional job training, advanced vocational education or  
3 career education programs for persons employed or to be  
4 employed by employers located in a redevelopment project  
5 area; and (ii) when incurred by a taxing district or taxing  
6 districts other than the municipality, are set forth in a  
7 written agreement by or among the municipality and the  
8 taxing district or taxing districts, which agreement  
9 describes the program to be undertaken, including but not  
10 limited to the number of employees to be trained, a  
11 description of the training and services to be provided,  
12 the number and type of positions available or to be  
13 available, itemized costs of the program and sources of  
14 funds to pay for the same, and the term of the agreement.  
15 Such costs include, specifically, the payment by community  
16 college districts of costs pursuant to Sections 3-37, 3-38,  
17 3-40 and 3-40.1 of the Public Community College Act and by  
18 school districts of costs pursuant to Sections 10-22.20a  
19 and 10-23.3a of The School Code;

20 (11) Interest cost incurred by a redeveloper related to  
21 the construction, renovation or rehabilitation of a  
22 redevelopment project provided that:

23 (A) such costs are to be paid directly from the  
24 special tax allocation fund established pursuant to  
25 this Act;

26 (B) such payments in any one year may not exceed

1           30% of the annual interest costs incurred by the  
2           redeveloper with regard to the redevelopment project  
3           during that year;

4           (C) if there are not sufficient funds available in  
5           the special tax allocation fund to make the payment  
6           pursuant to this paragraph (11) then the amounts so due  
7           shall accrue and be payable when sufficient funds are  
8           available in the special tax allocation fund;

9           (D) the total of such interest payments paid  
10          pursuant to this Act may not exceed 30% of the total  
11          (i) cost paid or incurred by the redeveloper for the  
12          redevelopment project plus (ii) redevelopment project  
13          costs excluding any property assembly costs and any  
14          relocation costs incurred by a municipality pursuant  
15          to this Act; and

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

23          (F) Instead of the eligible costs provided by  
24          subparagraphs (B) and (D) of paragraph (11), as  
25          modified by this subparagraph, and notwithstanding any  
26          other provisions of this Act to the contrary, the

1           municipality may pay from tax increment revenues up to  
2           50% of the cost of construction of new housing units to  
3           be occupied by low-income households and very  
4           low-income households as defined in Section 3 of the  
5           Illinois Affordable Housing Act. The cost of  
6           construction of those units may be derived from the  
7           proceeds of bonds issued by the municipality under this  
8           Act or other constitutional or statutory authority or  
9           from other sources of municipal revenue that may be  
10          reimbursed from tax increment revenues or the proceeds  
11          of bonds issued to finance the construction of that  
12          housing.

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

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

25 (11.5) If the redevelopment project area is located  
26 within a municipality with a population of more than

1           100,000, the cost of day care services for children of  
2 employees from low-income families working for businesses  
3 located within the redevelopment project area and all or a  
4 portion of the cost of operation of day care centers  
5 established by redevelopment project area businesses to  
6 serve employees from low-income families working in  
7 businesses located in the redevelopment project area. For  
8 the purposes of this paragraph, "low-income families"  
9 means families whose annual income does not exceed 80% of  
10 the municipal, county, or regional median income, adjusted  
11 for family size, as the annual income and municipal,  
12 county, or regional median income are determined from time  
13 to time by the United States Department of Housing and  
14 Urban Development.

15           (12) Unless explicitly stated herein the cost of  
16 construction of new privately-owned buildings shall not be  
17 an eligible redevelopment project cost.

18           (13) After November 1, 1999 (the effective date of  
19 Public Act 91-478), none of the redevelopment project costs  
20 enumerated in this subsection shall be eligible  
21 redevelopment project costs if those costs would provide  
22 direct financial support to a retail entity initiating  
23 operations in the redevelopment project area while  
24 terminating operations at another Illinois location within  
25 10 miles of the redevelopment project area but outside the  
26 boundaries of the redevelopment project area municipality.



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

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

1           If a special service area has been established pursuant to  
2 the Special Service Area Tax Act or Special Service Area Tax  
3 Law, then any tax increment revenues derived from the tax  
4 imposed pursuant to the Special Service Area Tax Act or Special  
5 Service Area Tax Law may be used within the redevelopment  
6 project area for the purposes permitted by that Act or Law as  
7 well as the purposes permitted by this Act.

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

13           (r) "State Sales Tax Boundary" means the redevelopment  
14 project area or the amended redevelopment project area  
15 boundaries which are determined pursuant to subsection (9) of  
16 Section 11-74.4-8a of this Act. The Department of Revenue shall  
17 certify pursuant to subsection (9) of Section 11-74.4-8a the  
18 appropriate boundaries eligible for the determination of State  
19 Sales Tax Increment.

20           (s) "State Sales Tax Increment" means an amount equal to  
21 the increase in the aggregate amount of taxes paid by retailers  
22 and servicemen, other than retailers and servicemen subject to  
23 the Public Utilities Act, on transactions at places of business  
24 located within a State Sales Tax Boundary pursuant to the  
25 Retailers' Occupation Tax Act, the Use Tax Act, the Service Use  
26 Tax Act, and the Service Occupation Tax Act, except such

1 portion of such increase that is paid into the State and Local  
2 Sales Tax Reform Fund, the Local Government Distributive Fund,  
3 the Local Government Tax Fund and the County and Mass Transit  
4 District Fund, for as long as State participation exists, over  
5 and above the Initial Sales Tax Amounts, Adjusted Initial Sales  
6 Tax Amounts or the Revised Initial Sales Tax Amounts for such  
7 taxes as certified by the Department of Revenue and paid under  
8 those Acts by retailers and servicemen on transactions at  
9 places of business located within the State Sales Tax Boundary  
10 during the base year which shall be the calendar year  
11 immediately prior to the year in which the municipality adopted  
12 tax increment allocation financing, less 3.0% of such amounts  
13 generated under the Retailers' Occupation Tax Act, Use Tax Act  
14 and Service Use Tax Act and the Service Occupation Tax Act,  
15 which sum shall be appropriated to the Department of Revenue to  
16 cover its costs of administering and enforcing this Section.  
17 For purposes of computing the aggregate amount of such taxes  
18 for base years occurring prior to 1985, the Department of  
19 Revenue shall compute the Initial Sales Tax Amount for such  
20 taxes and deduct therefrom an amount equal to 4% of the  
21 aggregate amount of taxes per year for each year the base year  
22 is prior to 1985, but not to exceed a total deduction of 12%.  
23 The amount so determined shall be known as the "Adjusted  
24 Initial Sales Tax Amount". For purposes of determining the  
25 State Sales Tax Increment the Department of Revenue shall for  
26 each period subtract from the tax amounts received from

1 retailers and servicemen on transactions located in the State  
2 Sales Tax Boundary, the certified Initial Sales Tax Amounts,  
3 Adjusted Initial Sales Tax Amounts or Revised Initial Sales Tax  
4 Amounts for the Retailers' Occupation Tax Act, the Use Tax Act,  
5 the Service Use Tax Act and the Service Occupation Tax Act. For  
6 the State Fiscal Year 1989 this calculation shall be made by  
7 utilizing the calendar year 1987 to determine the tax amounts  
8 received. For the State Fiscal Year 1990, this calculation  
9 shall be made by utilizing the period from January 1, 1988,  
10 until September 30, 1988, to determine the tax amounts received  
11 from retailers and servicemen, which shall have deducted  
12 therefrom nine-twelfths of the certified Initial Sales Tax  
13 Amounts, Adjusted Initial Sales Tax Amounts or the Revised  
14 Initial Sales Tax Amounts as appropriate. For the State Fiscal  
15 Year 1991, this calculation shall be made by utilizing the  
16 period from October 1, 1988, until June 30, 1989, to determine  
17 the tax amounts received from retailers and servicemen, which  
18 shall have deducted therefrom nine-twelfths of the certified  
19 Initial State Sales Tax Amounts, Adjusted Initial Sales Tax  
20 Amounts or the Revised Initial Sales Tax Amounts as  
21 appropriate. For every State Fiscal Year thereafter, the  
22 applicable period shall be the 12 months beginning July 1 and  
23 ending on June 30, to determine the tax amounts received which  
24 shall have deducted therefrom the certified Initial Sales Tax  
25 Amounts, Adjusted Initial Sales Tax Amounts or the Revised  
26 Initial Sales Tax Amounts. Municipalities intending to receive

1 a distribution of State Sales Tax Increment must report a list  
2 of retailers to the Department of Revenue by October 31, 1988  
3 and by July 31, of each year thereafter.

4 (t) "Taxing districts" means counties, townships, cities  
5 and incorporated towns and villages, school, road, park,  
6 sanitary, mosquito abatement, forest preserve, public health,  
7 fire protection, river conservancy, tuberculosis sanitarium  
8 and any other municipal corporations or districts with the  
9 power to levy taxes.

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

14 (v) As used in subsection (a) of Section 11-74.4-3 of this  
15 Act, "vacant land" means any parcel or combination of parcels  
16 of real property without industrial, commercial, and  
17 residential buildings which has not been used for commercial  
18 agricultural purposes within 5 years prior to the designation  
19 of the redevelopment project area, unless the parcel is  
20 included in an industrial park conservation area or the parcel  
21 has been subdivided; provided that if the parcel was part of a  
22 larger tract that has been divided into 3 or more smaller  
23 tracts that were accepted for recording during the period from  
24 1950 to 1990, then the parcel shall be deemed to have been  
25 subdivided, and all proceedings and actions of the municipality  
26 taken in that connection with respect to any previously

1 approved or designated redevelopment project area or amended  
2 redevelopment project area are hereby validated and hereby  
3 declared to be legally sufficient for all purposes of this Act.  
4 For purposes of this Section and only for land subject to the  
5 subdivision requirements of the Plat Act, land is subdivided  
6 when the original plat of the proposed Redevelopment Project  
7 Area or relevant portion thereof has been properly certified,  
8 acknowledged, approved, and recorded or filed in accordance  
9 with the Plat Act and a preliminary plat, if any, for any  
10 subsequent phases of the proposed Redevelopment Project Area or  
11 relevant portion thereof has been properly approved and filed  
12 in accordance with the applicable ordinance of the  
13 municipality.

14 (w) "Annual Total Increment" means the sum of each  
15 municipality's annual Net Sales Tax Increment and each  
16 municipality's annual Net Utility Tax Increment. The ratio of  
17 the Annual Total Increment of each municipality to the Annual  
18 Total Increment for all municipalities, as most recently  
19 calculated by the Department, shall determine the proportional  
20 shares of the Illinois Tax Increment Fund to be distributed to  
21 each municipality.

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

26 (y) "Green Globes certified" means any certification level

1 of construction elements by a qualified Green Globes  
2 Professional as determined by the Green Building Initiative.

3 (Source: P.A. 96-328, eff. 8-11-09; 96-630, eff. 1-1-10;  
4 96-680, eff. 8-25-09; 96-1000, eff. 7-2-10; 97-101, eff.  
5 1-1-12.)

6 (65 ILCS 5/11-74.4-3.3 new)

7 Sec. 11-74.4-3.3. Redevelopment project area within a  
8 transit facility improvement area.

9 (a) As used in this Section:

10 "Transit" means any or more of the following transportation  
11 services provided to passengers: bus rapid transit service;  
12 inter-city passenger rail service; commuter rail service; and  
13 urban mass transit rail service, whether elevated,  
14 underground, or running at grade, and whether provided through  
15 rolling stock generally referred to as heavy rail or light  
16 rail.

17 "Transit facility" means an existing or proposed transit  
18 passenger station, an existing or proposed transit  
19 maintenance, storage or service facility, or an existing or  
20 proposed right of way for use in providing commuter rail or  
21 urban mass transit service.

22 "Transit facility improvement area" means an area whose  
23 boundaries are no more than one-half mile in any direction from  
24 the location of a mass transit facility; provided that the  
25 length of any existing or proposed right of way included in any

1 transit facility improvement area shall not exceed 6 miles.

2 "Transit facility improvement area redevelopment project  
3 costs" means those costs described in subsection (q) of Section  
4 11-74.4-3 of this Act that are related to the construction,  
5 reconstruction, rehabilitation, remodeling or repair of any  
6 existing or proposed transit facility, whether publicly or  
7 privately-owned.

8 (b) Notwithstanding any other provision of law to the  
9 contrary, if the corporate authorities of a municipality  
10 designate an area within the territorial limits of the  
11 municipality as a transit facility improvement area, then that  
12 municipality may establish a redevelopment project area within  
13 that transit facility improvement area for the purpose of  
14 developing new transit facilities, expanding or rehabilitating  
15 existing transit facilities, or both.

16 (c) As used in this Section, a redevelopment project area  
17 is limited to the Chicago Union Station Master Plan, the  
18 Chicago Transit Authority's Red and Purple Modernization  
19 Program, Chicago Transit Authority's Blue Line Modernization  
20 and Extension, and the Chicago Transit Authority's Red Line  
21 Extension.

22 (65 ILCS 5/11-74.4-3.5)

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

25 (a) Unless otherwise stated in this Section, the estimated



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

11 (a-5) The estimated dates of completion of the  
12 redevelopment project and retirement of obligations issued to  
13 finance redevelopment project costs (including refunding bonds  
14 under Section 11-74.4-7) may not be later than December 31 of  
15 the year in which the payment to the municipal treasurer, as  
16 provided in subsection (b) of Section 11-74.4-8 of this  
17 amendatory Act of the 99th General Assembly, is to be made with  
18 respect to ad valorem taxes levied in the 50th calendar year  
19 after the year in which the ordinance approving the  
20 redevelopment project area was adopted if the redevelopment  
21 project area is located within a transit facility improvement  
22 area.

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

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

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

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

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

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

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

1           (1) If ~~if~~ the ordinance was adopted before January 15,  
2           1981.~~†~~

3           (2) If ~~if~~ the ordinance was adopted in December 1983,  
4           April 1984, July 1985, or December 1989.~~†~~

5           (3) If ~~if~~ the ordinance was adopted in December 1987  
6           and the redevelopment project is located within one mile of  
7           Midway Airport.~~†~~

8           (4) If ~~if~~ the ordinance was adopted before January 1,  
9           1987 by a municipality in Mason County.~~†~~

10          (5) If ~~if~~ the municipality is subject to the Local  
11          Government Financial Planning and Supervision Act or the  
12          Financially Distressed City Law.~~†~~

13          (6) If ~~if~~ the ordinance was adopted in December 1984 by  
14          the Village of Rosemont.~~†~~

15          (7) If ~~if~~ the ordinance was adopted on December 31,  
16          1986 by a municipality located in Clinton County for which  
17          at least \$250,000 of tax increment bonds were authorized on  
18          June 17, 1997, or if the ordinance was adopted on December  
19          31, 1986 by a municipality with a population in 1990 of  
20          less than 3,600 that is located in a county with a  
21          population in 1990 of less than 34,000 and for which at  
22          least \$250,000 of tax increment bonds were authorized on  
23          June 17, 1997.~~†~~

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

1           (9) If ~~if~~ the ordinance was adopted on November 12,  
2 1991 by the Village of Sauget.†

3           (10) If ~~if~~ the ordinance was adopted on February 11,  
4 1985 by the City of Rock Island.†

5           (11) If ~~if~~ the ordinance was adopted before December  
6 18, 1986 by the City of Moline.†

7           (12) If ~~if~~ the ordinance was adopted in September 1988  
8 by Sauk Village.†

9           (13) If ~~if~~ the ordinance was adopted in October 1993 by  
10 Sauk Village.†

11           (14) If ~~if~~ the ordinance was adopted on December 29,  
12 1986 by the City of Galva.†

13           (15) If ~~if~~ the ordinance was adopted in March 1991 by  
14 the City of Centreville.†

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

17           (17) If ~~if~~ the ordinance was adopted on December 22,  
18 1986 by the City of Aledo.†

19           (18) If ~~if~~ the ordinance was adopted on February 5,  
20 1990 by the City of Clinton.†

21           (19) If ~~if~~ the ordinance was adopted on September 6,  
22 1994 by the City of Freeport.†

23           (20) If ~~if~~ the ordinance was adopted on December 22,  
24 1986 by the City of Tuscola.†

25           (21) If ~~if~~ the ordinance was adopted on December 23,  
26 1986 by the City of Sparta.†

1           (22) If ~~if~~ the ordinance was adopted on December 23,  
2           1986 by the City of Beardstown.†

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

6           (24) If ~~if~~ the ordinance was adopted on December 29,  
7           1986 by the City of Collinsville.†

8           (25) If ~~if~~ the ordinance was adopted on September 14,  
9           1994 by the City of Alton.†

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

12          (27) If ~~if~~ the ordinance was adopted on November 5,  
13          1984 by the City of LeRoy.†

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

16          (29) If ~~if~~ the ordinance was adopted on November 11,  
17          1986 by the City of Pekin.†

18          (30) If ~~if~~ the ordinance was adopted on December 15,  
19          1981 by the City of Champaign.†

20          (31) If ~~if~~ the ordinance was adopted on December 15,  
21          1986 by the City of Urbana.†

22          (32) If ~~if~~ the ordinance was adopted on December 15,  
23          1986 by the Village of Heyworth.†

24          (33) If ~~if~~ the ordinance was adopted on February 24,  
25          1992 by the Village of Heyworth.†

26          (34) If ~~if~~ the ordinance was adopted on March 16, 1995

1 by the Village of Heyworth.†

2 (35) If ~~if~~ the ordinance was adopted on December 23,  
3 1986 by the Town of Cicero.†

4 (36) If ~~if~~ the ordinance was adopted on December 30,  
5 1986 by the City of Effingham.†

6 (37) If ~~if~~ the ordinance was adopted on May 9, 1991 by  
7 the Village of Tilton.†

8 (38) If ~~if~~ the ordinance was adopted on October 20,  
9 1986 by the City of Elmhurst.†

10 (39) If ~~if~~ the ordinance was adopted on January 19,  
11 1988 by the City of Waukegan.†

12 (40) If ~~if~~ the ordinance was adopted on September 21,  
13 1998 by the City of Waukegan.†

14 (41) If ~~if~~ the ordinance was adopted on December 31,  
15 1986 by the City of Sullivan.†

16 (42) If ~~if~~ the ordinance was adopted on December 23,  
17 1991 by the City of Sullivan.†

18 (43) If ~~if~~ the ordinance was adopted on December 31,  
19 1986 by the City of Oglesby.†

20 (44) If ~~if~~ the ordinance was adopted on July 28, 1987  
21 by the City of Marion.†

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

24 (46) If ~~if~~ the ordinance was adopted on August 20, 1985  
25 by the Village of Mount Prospect.†

26 (47) If ~~if~~ the ordinance was adopted on February 2,

1 1998 by the Village of Woodhull.†

2 (48) If ~~if~~ the ordinance was adopted on April 20, 1993  
3 by the Village of Princeville.†

4 (49) If ~~if~~ the ordinance was adopted on July 1, 1986 by  
5 the City of Granite City.†

6 (50) If ~~if~~ the ordinance was adopted on February 2,  
7 1989 by the Village of Lombard.†

8 (51) If ~~if~~ the ordinance was adopted on December 29,  
9 1986 by the Village of Gardner.†

10 (52) If ~~if~~ the ordinance was adopted on July 14, 1999  
11 by the Village of Paw Paw.†

12 (53) If ~~if~~ the ordinance was adopted on November 17,  
13 1986 by the Village of Franklin Park.†

14 (54) If ~~if~~ the ordinance was adopted on November 20,  
15 1989 by the Village of South Holland.†

16 (55) If ~~if~~ the ordinance was adopted on July 14, 1992  
17 by the Village of Riverdale.†

18 (56) If ~~if~~ the ordinance was adopted on December 29,  
19 1986 by the City of Galesburg.†

20 (57) If ~~if~~ the ordinance was adopted on April 1, 1985  
21 by the City of Galesburg.†

22 (58) If ~~if~~ the ordinance was adopted on May 21, 1990 by  
23 the City of West Chicago.†

24 (59) If ~~if~~ the ordinance was adopted on December 16,  
25 1986 by the City of Oak Forest.†

26 (60) If ~~if~~ the ordinance was adopted in 1999 by the



1 City of Villa Grove.+

2 (61) If ~~if~~ the ordinance was adopted on January 13,  
3 1987 by the Village of Mt. Zion.+

4 (62) If ~~if~~ the ordinance was adopted on December 30,  
5 1986 by the Village of Manteno.+

6 (63) If ~~if~~ the ordinance was adopted on April 3, 1989  
7 by the City of Chicago Heights.+

8 (64) If ~~if~~ the ordinance was adopted on January 6, 1999  
9 by the Village of Rosemont.+

10 (65) If ~~if~~ the ordinance was adopted on December 19,  
11 2000 by the Village of Stone Park.+

12 (66) If ~~if~~ the ordinance was adopted on December 22,  
13 1986 by the City of DeKalb.+

14 (67) If ~~if~~ the ordinance was adopted on December 2,  
15 1986 by the City of Aurora.+

16 (68) If ~~if~~ the ordinance was adopted on December 31,  
17 1986 by the Village of Milan.+

18 (69) If ~~if~~ the ordinance was adopted on September 8,  
19 1994 by the City of West Frankfort.+

20 (70) If ~~if~~ the ordinance was adopted on December 23,  
21 1986 by the Village of Libertyville.+

22 (71) If ~~if~~ the ordinance was adopted on December 22,  
23 1986 by the Village of Hoffman Estates.+

24 (72) If ~~if~~ the ordinance was adopted on September 17,  
25 1986 by the Village of Sherman.+

26 (73) If ~~if~~ the ordinance was adopted on December 16,

1 1986 by the City of Macomb.+

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

5 (75) If ~~if~~ the ordinance was adopted on June 11, 2002  
6 by the City of East Peoria to create the Camp Street TIF.+

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

9 (77) If ~~if~~ the ordinance was adopted on December 22,  
10 1986 by the City of Washington to create the Washington  
11 Square TIF #2.+

12 (78) If ~~if~~ the ordinance was adopted on December 29,  
13 1986 by the City of Morris.+

14 (79) If ~~if~~ the ordinance was adopted on July 6, 1998 by  
15 the Village of Steeleville.+

16 (80) If ~~if~~ the ordinance was adopted on December 29,  
17 1986 by the City of Pontiac to create TIF I (the Main St  
18 TIF).+

19 (81) If ~~if~~ the ordinance was adopted on December 29,  
20 1986 by the City of Pontiac to create TIF II (the  
21 Interstate TIF).+

22 (82) If ~~if~~ the ordinance was adopted on November 6,  
23 2002 by the City of Chicago to create the Madden/Wells TIF  
24 District.+

25 (83) If ~~if~~ the ordinance was adopted on November 4,  
26 1998 by the City of Chicago to create the Roosevelt/Racine

1 TIF District.+

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

5 (85) If ~~if~~ the ordinance was adopted on November 29,  
6 1989 by the City of Chicago to create the Englewood Mall  
7 TIF District.+

8 (86) If ~~if~~ the ordinance was adopted on December 27,  
9 1986 by the City of Mendota.+

10 (87) If ~~if~~ the ordinance was adopted on December 31,  
11 1986 by the Village of Cahokia.+

12 (88) If ~~if~~ the ordinance was adopted on September 20,  
13 1999 by the City of Belleville.+

14 (89) If ~~if~~ the ordinance was adopted on December 30,  
15 1986 by the Village of Bellevue to create the Bellevue TIF  
16 District 1.+

17 (90) If ~~if~~ the ordinance was adopted on December 13,  
18 1993 by the Village of Crete.+

19 (91) If ~~if~~ the ordinance was adopted on February 12,  
20 2001 by the Village of Crete.+

21 (92) If ~~if~~ the ordinance was adopted on April 23, 2001  
22 by the Village of Crete.+

23 (93) If ~~if~~ the ordinance was adopted on December 16,  
24 1986 by the City of Champaign.+

25 (94) If ~~if~~ the ordinance was adopted on December 20,  
26 1986 by the City of Charleston.+

1           (95) If ~~if~~ the ordinance was adopted on June 6, 1989 by  
2 the Village of Romeoville.†

3           (96) If ~~if~~ the ordinance was adopted on October 14,  
4 1993 and amended on August 2, 2010 by the City of Venice.†

5           (97) If ~~if~~ the ordinance was adopted on June 1, 1994 by  
6 the City of Markham.†

7           (98) If ~~if~~ the ordinance was adopted on May 19, 1998 by  
8 the Village of Bensenville.†

9           (99) If ~~if~~ the ordinance was adopted on November 12,  
10 1987 by the City of Dixon.†

11           (100) If ~~if~~ the ordinance was adopted on December 20,  
12 1988 by the Village of Lansing.†

13           (101) If ~~if~~ the ordinance was adopted on October 27,  
14 1998 by the City of Moline.†

15           (102) If ~~if~~ the ordinance was adopted on May 21, 1991  
16 by the Village of Glenwood.†

17           (103) If ~~if~~ the ordinance was adopted on January 28,  
18 1992 by the City of East Peoria.†

19           (104) If ~~if~~ the ordinance was adopted on December 14,  
20 1998 by the City of Carlyle.†

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

24           (106) If ~~if~~ the ordinance was adopted on September 13,  
25 1989 by the City of Chicago to create the Michigan/Cermak  
26 Area TIF District.†

1           (107) If ~~if~~ the ordinance was adopted on March 30, 1992  
2 by the Village of Ohio.†

3           (108) If ~~if~~ the ordinance was adopted on July 6, 1998  
4 by the Village of Orangeville.†

5           (109) If ~~if~~ the ordinance was adopted on December 16,  
6 1997 by the Village of Germantown.†

7           (110) If ~~if~~ the ordinance was adopted on April 28, 2003  
8 by Gibson City.†

9           (111) If ~~if~~ the ordinance was adopted on December 18,  
10 1990 by the Village of Washington Park, but only after the  
11 Village of Washington Park becomes compliant with the  
12 reporting requirements under subsection (d) of Section  
13 11-74.4-5, and after the State Comptroller's certification  
14 of such compliance.†

15           (112) If ~~if~~ the ordinance was adopted on February 28,  
16 2000 by the City of Harvey.†~~†~~

17           (113) If ~~if~~ the ordinance was adopted on January 11,  
18 1991 by the City of Chicago to create the Read/Dunning TIF  
19 District.†

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

23           (115) If ~~if~~ the ordinance was adopted on December 4,  
24 2007 by the City of Naperville.†

25           (116) If ~~if~~ the ordinance was adopted on July 1, 2002  
26 by the Village of Arlington Heights.†

1           (117) If ~~if~~ the ordinance was adopted on February 11,  
2           1991 by the Village of Machesney Park.~~†~~

3           (118) If ~~if~~ the ordinance was adopted on December 29,  
4           1993 by the City of Ottawa.~~†~~

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

7           (120) If ~~(119) if~~ the ordinance was adopted on February  
8           10, 2004 by the Village of Fox Lake.~~†~~

9           (121) If ~~(120) if~~ the ordinance was adopted on December  
10          22, 1992 by the City of Fairfield.~~†~~

11          (122) If ~~(121) if~~ the ordinance was adopted on February  
12          10, 1992 by the City of Mt. Sterling.

13          (123) If ~~(113) if~~ the ordinance was adopted on March  
14          15, 2004 by the City of Batavia.

15          (124) If ~~(119) if~~ the ordinance was adopted on March  
16          18, 2002 by the Village of Lake Zurich.

17          (d) For redevelopment project areas for which bonds were  
18          issued before July 29, 1991, or for which contracts were  
19          entered into before June 1, 1988, in connection with a  
20          redevelopment project in the area within the State Sales Tax  
21          Boundary, the estimated dates of completion of the  
22          redevelopment project and retirement of obligations to finance  
23          redevelopment project costs (including refunding bonds under  
24          Section 11-74.4-7) may be extended by municipal ordinance to  
25          December 31, 2013. The termination procedures of subsection (b)  
26          of Section 11-74.4-8 are not required for these redevelopment

1 project areas in 2009 but are required in 2013. The extension  
2 allowed by Public Act 87-1272 shall not apply to real property  
3 tax increment allocation financing under Section 11-74.4-8.

4 (e) Those dates, for purposes of real property tax  
5 increment allocation financing pursuant to Section 11-74.4-8  
6 only, shall be not more than 35 years for redevelopment project  
7 areas that were adopted on or after December 16, 1986 and for  
8 which at least \$8 million worth of municipal bonds were  
9 authorized on or after December 19, 1989 but before January 1,  
10 1990; provided that the municipality elects to extend the life  
11 of the redevelopment project area to 35 years by the adoption  
12 of an ordinance after at least 14 but not more than 30 days'  
13 written notice to the taxing bodies, that would otherwise  
14 constitute the joint review board for the redevelopment project  
15 area, before the adoption of the ordinance.

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

1 board for the redevelopment project area, before the adoption  
2 of the ordinance.

3 (g) In consolidating the material relating to completion  
4 dates from Sections 11-74.4-3 and 11-74.4-7 into this Section,  
5 it is not the intent of the General Assembly to make any  
6 substantive change in the law, except for the extension of the  
7 completion dates for the City of Aurora, the Village of Milan,  
8 the City of West Frankfort, the Village of Libertyville, and  
9 the Village of Hoffman Estates set forth under items (67),  
10 (68), (69), (70), and (71) of subsection (c) of this Section.  
11 (Source: P.A. 97-93, eff. 1-1-12; 97-372, eff. 8-15-11; 97-600,  
12 eff. 8-26-11; 97-633, eff. 12-16-11; 97-635, eff. 12-16-11;  
13 97-807, eff. 7-13-12; 97-1114, eff. 8-27-12; 98-109, eff.  
14 7-25-13; 98-135, eff. 8-2-13; 98-230, eff. 8-9-13; 98-463, eff.  
15 8-16-13; 98-614, eff. 12-27-13; 98-667, eff. 6-25-14; 98-889,  
16 eff. 8-15-14; 98-893, eff. 8-15-14; 98-1064, eff. 8-26-14;  
17 98-1136, eff. 12-29-14; 98-1153, eff. 1-9-15; 98-1157, eff.  
18 1-9-15; 98-1159, eff. 1-9-15; revised 3-19-15.)

19 (65 ILCS 5/11-74.4-4) (from Ch. 24, par. 11-74.4-4)

20 Sec. 11-74.4-4. Municipal powers and duties; redevelopment  
21 project areas. The changes made by this amendatory Act of the  
22 91st General Assembly do not apply to a municipality that, (i)  
23 before the effective date of this amendatory Act of the 91st  
24 General Assembly, has adopted an ordinance or resolution fixing  
25 a time and place for a public hearing under Section 11-74.4-5



1 or (ii) before July 1, 1999, has adopted an ordinance or  
2 resolution providing for a feasibility study under Section  
3 11-74.4-4.1, but has not yet adopted an ordinance approving  
4 redevelopment plans and redevelopment projects or designating  
5 redevelopment project areas under this Section, until after  
6 that municipality adopts an ordinance approving redevelopment  
7 plans and redevelopment projects or designating redevelopment  
8 project areas under this Section; thereafter the changes made  
9 by this amendatory Act of the 91st General Assembly apply to  
10 the same extent that they apply to redevelopment plans and  
11 redevelopment projects that were approved and redevelopment  
12 projects that were designated before the effective date of this  
13 amendatory Act of the 91st General Assembly.

14 A municipality may:

15 (a) By ordinance introduced in the governing body of the  
16 municipality within 14 to 90 days from the completion of the  
17 hearing specified in Section 11-74.4-5 approve redevelopment  
18 plans and redevelopment projects, and designate redevelopment  
19 project areas pursuant to notice and hearing required by this  
20 Act. No redevelopment project area shall be designated unless a  
21 plan and project are approved prior to the designation of such  
22 area and such area shall include only those contiguous parcels  
23 of real property and improvements thereon substantially  
24 benefited by the proposed redevelopment project improvements.  
25 Upon adoption of the ordinances, the municipality shall  
26 forthwith transmit to the county clerk of the county or

1 counties within which the redevelopment project area is located  
2 a certified copy of the ordinances, a legal description of the  
3 redevelopment project area, a map of the redevelopment project  
4 area, identification of the year that the county clerk shall  
5 use for determining the total initial equalized assessed value  
6 of the redevelopment project area consistent with subsection  
7 (a) of Section 11-74.4-9, and a list of the parcel or tax  
8 identification number of each parcel of property included in  
9 the redevelopment project area.

10 (b) Make and enter into all contracts with property owners,  
11 developers, tenants, overlapping taxing bodies, and others  
12 necessary or incidental to the implementation and furtherance  
13 of its redevelopment plan and project. Contract provisions  
14 concerning loan repayment obligations in contracts entered  
15 into on or after the effective date of this amendatory Act of  
16 the 93rd General Assembly shall terminate no later than the  
17 last to occur of the estimated dates of completion of the  
18 redevelopment project and retirement of the obligations issued  
19 to finance redevelopment project costs as required by item (3)  
20 of subsection (n) of Section 11-74.4-3. Payments received under  
21 contracts entered into by the municipality prior to the  
22 effective date of this amendatory Act of the 93rd General  
23 Assembly that are received after the redevelopment project area  
24 has been terminated by municipal ordinance shall be deposited  
25 into a special fund of the municipality to be used for other  
26 community redevelopment needs within the redevelopment project

1 area.

2 (c) Within a redevelopment project area, acquire by  
3 purchase, donation, lease or eminent domain; own, convey,  
4 lease, mortgage or dispose of land and other property, real or  
5 personal, or rights or interests therein, and grant or acquire  
6 licenses, easements and options with respect thereto, all in  
7 the manner and at such price the municipality determines is  
8 reasonably necessary to achieve the objectives of the  
9 redevelopment plan and project. No conveyance, lease,  
10 mortgage, disposition of land or other property owned by a  
11 municipality, or agreement relating to the development of such  
12 municipal property shall be made except upon the adoption of an  
13 ordinance by the corporate authorities of the municipality.  
14 Furthermore, no conveyance, lease, mortgage, or other  
15 disposition of land owned by a municipality or agreement  
16 relating to the development of such municipal property shall be  
17 made without making public disclosure of the terms of the  
18 disposition and all bids and proposals made in response to the  
19 municipality's request. The procedures for obtaining such bids  
20 and proposals shall provide reasonable opportunity for any  
21 person to submit alternative proposals or bids.

22 (d) Within a redevelopment project area, clear any area by  
23 demolition or removal of any existing buildings and structures.

24 (e) Within a redevelopment project area, renovate or  
25 rehabilitate or construct any structure or building, as  
26 permitted under this Act.

1           (f) Install, repair, construct, reconstruct or relocate  
2 streets, utilities and site improvements essential to the  
3 preparation of the redevelopment area for use in accordance  
4 with a redevelopment plan.

5           (g) Within a redevelopment project area, fix, charge and  
6 collect fees, rents and charges for the use of any building or  
7 property owned or leased by it or any part thereof, or facility  
8 therein.

9           (h) Accept grants, guarantees and donations of property,  
10 labor, or other things of value from a public or private source  
11 for use within a project redevelopment area.

12           (i) Acquire and construct public facilities within a  
13 redevelopment project area, as permitted under this Act.

14           (j) Incur project redevelopment costs and reimburse  
15 developers who incur redevelopment project costs authorized by  
16 a redevelopment agreement; provided, however, that on and after  
17 the effective date of this amendatory Act of the 91st General  
18 Assembly, no municipality shall incur redevelopment project  
19 costs (except for planning costs and any other eligible costs  
20 authorized by municipal ordinance or resolution that are  
21 subsequently included in the redevelopment plan for the area  
22 and are incurred by the municipality after the ordinance or  
23 resolution is adopted) that are not consistent with the program  
24 for accomplishing the objectives of the redevelopment plan as  
25 included in that plan and approved by the municipality until  
26 the municipality has amended the redevelopment plan as provided

1 elsewhere in this Act.

2 (k) Create a commission of not less than 5 or more than 15  
3 persons to be appointed by the mayor or president of the  
4 municipality with the consent of the majority of the governing  
5 board of the municipality. Members of a commission appointed  
6 after the effective date of this amendatory Act of 1987 shall  
7 be appointed for initial terms of 1, 2, 3, 4 and 5 years,  
8 respectively, in such numbers as to provide that the terms of  
9 not more than 1/3 of all such members shall expire in any one  
10 year. Their successors shall be appointed for a term of 5  
11 years. The commission, subject to approval of the corporate  
12 authorities may exercise the powers enumerated in this Section.  
13 The commission shall also have the power to hold the public  
14 hearings required by this division and make recommendations to  
15 the corporate authorities concerning the adoption of  
16 redevelopment plans, redevelopment projects and designation of  
17 redevelopment project areas.

18 (l) Make payment in lieu of taxes or a portion thereof to  
19 taxing districts. If payments in lieu of taxes or a portion  
20 thereof are made to taxing districts, those payments shall be  
21 made to all districts within a project redevelopment area on a  
22 basis which is proportional to the current collections of  
23 revenue which each taxing district receives from real property  
24 in the redevelopment project area.

25 (m) Exercise any and all other powers necessary to  
26 effectuate the purposes of this Act.

1           (n) If any member of the corporate authority, a member of a  
2 commission established pursuant to Section 11-74.4-4(k) of  
3 this Act, or an employee or consultant of the municipality  
4 involved in the planning and preparation of a redevelopment  
5 plan, or project for a redevelopment project area or proposed  
6 redevelopment project area, as defined in Sections  
7 11-74.4-3(i) through (k) of this Act, owns or controls an  
8 interest, direct or indirect, in any property included in any  
9 redevelopment area, or proposed redevelopment area, he or she  
10 shall disclose the same in writing to the clerk of the  
11 municipality, and shall also so disclose the dates and terms  
12 and conditions of any disposition of any such interest, which  
13 disclosures shall be acknowledged by the corporate authorities  
14 and entered upon the minute books of the corporate authorities.  
15 If an individual holds such an interest then that individual  
16 shall refrain from any further official involvement in regard  
17 to such redevelopment plan, project or area, from voting on any  
18 matter pertaining to such redevelopment plan, project or area,  
19 or communicating with other members concerning corporate  
20 authorities, commission or employees concerning any matter  
21 pertaining to said redevelopment plan, project or area.  
22 Furthermore, no such member or employee shall acquire of any  
23 interest direct, or indirect, in any property in a  
24 redevelopment area or proposed redevelopment area after either  
25 (a) such individual obtains knowledge of such plan, project or  
26 area or (b) first public notice of such plan, project or area

1 pursuant to Section 11-74.4-6 of this Division, whichever  
2 occurs first. For the purposes of this subsection, a property  
3 interest acquired in a single parcel of property by a member of  
4 the corporate authority, which property is used exclusively as  
5 the member's primary residence, shall not be deemed to  
6 constitute an interest in any property included in a  
7 redevelopment area or proposed redevelopment area that was  
8 established before December 31, 1989, but the member must  
9 disclose the acquisition to the municipal clerk under the  
10 provisions of this subsection. A single property interest  
11 acquired within one year after the effective date of this  
12 amendatory Act of the 94th General Assembly or 2 years after  
13 the effective date of this amendatory Act of the 95th General  
14 Assembly by a member of the corporate authority does not  
15 constitute an interest in any property included in any  
16 redevelopment area or proposed redevelopment area, regardless  
17 of when the redevelopment area was established, if (i) the  
18 property is used exclusively as the member's primary residence,  
19 (ii) the member discloses the acquisition to the municipal  
20 clerk under the provisions of this subsection, (iii) the  
21 acquisition is for fair market value, (iv) the member acquires  
22 the property as a result of the property being publicly  
23 advertised for sale, and (v) the member refrains from voting  
24 on, and communicating with other members concerning, any matter  
25 when the benefits to the redevelopment project or area would be  
26 significantly greater than the benefits to the municipality as

1 a whole. For the purposes of this subsection, a month-to-month  
2 leasehold interest in a single parcel of property by a member  
3 of the corporate authority shall not be deemed to constitute an  
4 interest in any property included in any redevelopment area or  
5 proposed redevelopment area, but the member must disclose the  
6 interest to the municipal clerk under the provisions of this  
7 subsection.

8 (o) Create a Tax Increment Economic Development Advisory  
9 Committee to be appointed by the Mayor or President of the  
10 municipality with the consent of the majority of the governing  
11 board of the municipality, the members of which Committee shall  
12 be appointed for initial terms of 1, 2, 3, 4 and 5 years  
13 respectively, in such numbers as to provide that the terms of  
14 not more than 1/3 of all such members shall expire in any one  
15 year. Their successors shall be appointed for a term of 5  
16 years. The Committee shall have none of the powers enumerated  
17 in this Section. The Committee shall serve in an advisory  
18 capacity only. The Committee may advise the governing Board of  
19 the municipality and other municipal officials regarding  
20 development issues and opportunities within the redevelopment  
21 project area or the area within the State Sales Tax Boundary.  
22 The Committee may also promote and publicize development  
23 opportunities in the redevelopment project area or the area  
24 within the State Sales Tax Boundary.

25 (p) Municipalities may jointly undertake and perform  
26 redevelopment plans and projects and utilize the provisions of



1 the Act wherever they have contiguous redevelopment project  
2 areas or they determine to adopt tax increment financing with  
3 respect to a redevelopment project area which includes  
4 contiguous real property within the boundaries of the  
5 municipalities, and in doing so, they may, by agreement between  
6 municipalities, issue obligations, separately or jointly, and  
7 expend revenues received under the Act for eligible expenses  
8 anywhere within contiguous redevelopment project areas or as  
9 otherwise permitted in the Act. With respect to redevelopment  
10 project areas that are established within a transit facility  
11 improvement area, the provisions of this subsection apply only  
12 with respect to such redevelopment project areas that are  
13 contiguous to each other.

14 (q) Utilize revenues, other than State sales tax increment  
15 revenues, received under this Act from one redevelopment  
16 project area for eligible costs in another redevelopment  
17 project area that is:

18 (i) contiguous to the redevelopment project area from  
19 which the revenues are received;

20 (ii) separated only by a public right of way from the  
21 redevelopment project area from which the revenues are  
22 received; or

23 (iii) separated only by forest preserve property from  
24 the redevelopment project area from which the revenues are  
25 received if the closest boundaries of the redevelopment  
26 project areas that are separated by the forest preserve

1 property are less than one mile apart.

2 Utilize tax increment revenues for eligible costs that are  
3 received from a redevelopment project area created under the  
4 Industrial Jobs Recovery Law that is either contiguous to, or  
5 is separated only by a public right of way from, the  
6 redevelopment project area created under this Act which  
7 initially receives these revenues. Utilize revenues, other  
8 than State sales tax increment revenues, by transferring or  
9 loaning such revenues to a redevelopment project area created  
10 under the Industrial Jobs Recovery Law that is either  
11 contiguous to, or separated only by a public right of way from  
12 the redevelopment project area that initially produced and  
13 received those revenues; and, if the redevelopment project area  
14 (i) was established before the effective date of this  
15 amendatory Act of the 91st General Assembly and (ii) is located  
16 within a municipality with a population of more than 100,000,  
17 utilize revenues or proceeds of obligations authorized by  
18 Section 11-74.4-7 of this Act, other than use or occupation tax  
19 revenues, to pay for any redevelopment project costs as defined  
20 by subsection (q) of Section 11-74.4-3 to the extent that the  
21 redevelopment project costs involve public property that is  
22 either contiguous to, or separated only by a public right of  
23 way from, a redevelopment project area whether or not  
24 redevelopment project costs or the source of payment for the  
25 costs are specifically set forth in the redevelopment plan for  
26 the redevelopment project area.

1 (r) If no redevelopment project has been initiated in a  
2 redevelopment project area within 7 years after the area was  
3 designated by ordinance under subsection (a), the municipality  
4 shall adopt an ordinance repealing the area's designation as a  
5 redevelopment project area; provided, however, that if an area  
6 received its designation more than 3 years before the effective  
7 date of this amendatory Act of 1994 and no redevelopment  
8 project has been initiated within 4 years after the effective  
9 date of this amendatory Act of 1994, the municipality shall  
10 adopt an ordinance repealing its designation as a redevelopment  
11 project area. Initiation of a redevelopment project shall be  
12 evidenced by either a signed redevelopment agreement or  
13 expenditures on eligible redevelopment project costs  
14 associated with a redevelopment project.

15 Notwithstanding any other provision of this Section to the  
16 contrary, with respect to a redevelopment project area  
17 designated by an ordinance that was adopted on July 29, 1998 by  
18 the City of Chicago, the City of Chicago shall adopt an  
19 ordinance repealing the area's designation as a redevelopment  
20 project area if no redevelopment project has been initiated in  
21 the redevelopment project area within 15 years after the  
22 designation of the area. The City of Chicago may retroactively  
23 repeal any ordinance adopted by the City of Chicago, pursuant  
24 to this subsection (r), that repealed the designation of a  
25 redevelopment project area designated by an ordinance that was  
26 adopted by the City of Chicago on July 29, 1998. The City of

1 Chicago has 90 days after the effective date of this amendatory  
2 Act to repeal the ordinance. The changes to this Section made  
3 by this amendatory Act of the 96th General Assembly apply  
4 retroactively to July 27, 2005.

5 (Source: P.A. 96-1555, eff. 3-18-11; 97-333, eff. 8-12-11.)

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

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

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

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

17 (b) Except from a tax levied by a township to retire bonds  
18 issued to satisfy court-ordered damages, that portion, if any,  
19 of such taxes which is attributable to the increase in the  
20 current equalized assessed valuation of each taxable lot,  
21 block, tract or parcel of real property in the redevelopment  
22 project area over and above the initial equalized assessed  
23 value of each property in the project area shall be allocated  
24 to and when collected shall be paid to the municipal treasurer  
25 who shall deposit said taxes into a special fund called the  
26 special tax allocation fund of the municipality for the purpose

1 of paying redevelopment project costs and obligations incurred  
2 in the payment thereof. In any county with a population of  
3 3,000,000 or more that has adopted a procedure for collecting  
4 taxes that provides for one or more of the installments of the  
5 taxes to be billed and collected on an estimated basis, the  
6 municipal treasurer shall be paid for deposit in the special  
7 tax allocation fund of the municipality, from the taxes  
8 collected from estimated bills issued for property in the  
9 redevelopment project area, the difference between the amount  
10 actually collected from each taxable lot, block, tract, or  
11 parcel of real property within the redevelopment project area  
12 and an amount determined by multiplying the rate at which taxes  
13 were last extended against the taxable lot, block, track, or  
14 parcel of real property in the manner provided in subsection  
15 (c) of Section 11-74.4-9 by the initial equalized assessed  
16 value of the property divided by the number of installments in  
17 which real estate taxes are billed and collected within the  
18 county; provided that the payments on or before December 31,  
19 1999 to a municipal treasurer shall be made only if each of the  
20 following conditions are met:

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

24 (2) Not more than 50% of the total equalized assessed  
25 value of the redevelopment project area as last determined  
26 is attributable to a piece of property assigned a single

1 real estate index number.

2 (3) The municipal clerk has certified to the county  
3 clerk that the municipality has issued its obligations to  
4 which there has been pledged the incremental property taxes  
5 of the redevelopment project area or taxes levied and  
6 collected on any or all property in the municipality or the  
7 full faith and credit of the municipality to pay or secure  
8 payment for all or a portion of the redevelopment project  
9 costs. The certification shall be filed annually no later  
10 than September 1 for the estimated taxes to be distributed  
11 in the following year; however, for the year 1992 the  
12 certification shall be made at any time on or before March  
13 31, 1992.

14 (4) The municipality has not requested that the total  
15 initial equalized assessed value of real property be  
16 adjusted as provided in subsection (b) of Section  
17 11-74.4-9.

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

1 mailing date of the next real estate tax bill within the  
2 county. The refund shall be limited to the amount of the  
3 overpayment.

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



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

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

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

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

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

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

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

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

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

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

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

1 paragraph (c) of Section 11-74.4-9 shall be divided as follows:

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

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

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

8           (B) 80% of the remaining portion shall be paid to  
9           the municipal Treasurer, who shall deposit said taxes  
10           into a special fund called the special tax allocation  
11           fund of the municipality for the purpose of paying  
12           redevelopment project costs and obligations incurred  
13           in the payment thereof; and then

14           (C) 20% of the remaining portion shall be paid to  
15           the respective affected taxing districts, other than  
16           the school district described in clause (a) above, in  
17           the manner required by law in the absence of the  
18           adoption of tax increment allocation financing.

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

25           (Source: P.A. 98-463, eff. 8-16-13.)