Sen. Ann Gillespie

Filed: 3/27/2023

10300SB1391sam002

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                           AMENDMENT TO SENATE BILL 1391
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          AMENDMENT NO. _____. Amend Senate Bill 1391 by replacing
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      everything after the enacting clause with the following:
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          "Section 5. The Illinois Municipal Code is amended by
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      changing Sections 11-74.4-3, 11-74.4-3.5, 11-74.4-5,
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      11-74.4-7, and 11-74.4-8 as follows:
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          (65 ILCS 5/11-74.4-3) (from Ch. 24, par. 11-74.4-3)
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          Sec. 11-74.4-3. Definitions. The following terms, wherever
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      used or referred to in this Division 74.4 shall have the
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      following respective meanings, unless in any case a different
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      meaning clearly appears from the context.
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          (a) For any redevelopment project area that has been
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      designated pursuant to this Section by an ordinance adopted
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      prior to November 1, 1999 (the effective date of Public Act
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      91-478), "blighted area" shall have the meaning set forth in
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      this Section prior to that date.
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          On and after November 1, 1999, "blighted area" means any
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      improved or vacant area within the boundaries of a
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      redevelopment project area located within the territorial
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      limits of the municipality where:
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              (1) If improved, industrial, commercial, and
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          residential buildings or improvements are detrimental to
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          the public safety, health, or welfare because of a
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combination of 5 or more of the following factors, each of which is (i) present, with that presence documented, to a meaningful extent so that a municipality may reasonably find that the factor is clearly present within the intent of the Act and (ii) reasonably distributed throughout the improved part of the redevelopment project area:

- (A) Dilapidation. An advanced state of disrepair or neglect of necessary repairs to the primary structural components of buildings or improvements in such a combination that a documented building condition analysis determines that major repair is required or the defects are so serious and so extensive that the buildings must be removed.
- (B) Obsolescence. The condition or process of falling into disuse. Structures have become ill-suited for the original use.
- (C) Deterioration. With respect to buildings, defects including, but not limited to, major defects in the secondary building components such as doors,

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windows, porches, gutters and downspouts, and fascia
With respect to surface improvements, that the
condition of roadways, alleys, curbs, gutters,
sidewalks, off-street parking, and surface storage
areas evidence deterioration, including, but not
limited to, surface cracking, crumbling, potholes,
depressions, loose paving material, and weeds
protruding through paved surfaces.

- (D) Presence of structures below minimum code standards. All structures that do not meet the standards of zoning, subdivision, building, fire, and other governmental codes applicable to property, but not including housing and property maintenance codes.
- (E) Illegal use of individual structures. The use of structures in violation of applicable federal, State, or local laws, exclusive of those applicable to the presence of structures below minimum code

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19	(F) Ex
20	that are

- (F) Excessive vacancies. The presence of buildings that are unoccupied or under-utilized and that represent an adverse influence on the area because of the frequency, extent, or duration of the vacancies.
- (G) Lack of ventilation, light, or sanitary facilities. The absence of adequate ventilation for light or air circulation in spaces or rooms without windows, or that require the removal of dust, odor,

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gas, smoke, or other noxious airborne materials.						
Inadequate natural light and ventilation means the						
absence of skylights or windows for interior spaces ${\bf o}$						
rooms and improper window sizes and amounts by room						
area to window area ratios. Inadequate sanitary						
facilities refers to the absence or inadequacy of						
garbage storage and enclosure, bathroom facilities,						
hot water and kitchens, and structural inadequacies						
preventing ingress and egress to and from all rooms						
and units within a building.						

- (H) Inadequate utilities. Underground and overhead utilities such as storm sewers and storm drainage, sanitary sewers, water lines, and gas, telephone, and electrical services that are shown to be inadequate. Inadequate utilities are those that are: (i) of insufficient capacity to serve the uses in the redevelopment project area, (ii) deteriorated, antiquated, obsolete, or in disrepair, or (iii) lacking within the redevelopment project area.
- (I) Excessive land coverage and overcrowding of structures and community facilities. The over-intensive use of property and the crowding of buildings and accessory facilities onto a site. Examples of problem conditions warranting the designation of an area as one exhibiting excessive land coverage are: (i) the presence of buildings

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

- (J) Deleterious land use or layout. The existence of incompatible land-use relationships, buildings occupied by inappropriate mixed-uses, or uses considered to be noxious, offensive, or unsuitable for the surrounding area.
- (K) Environmental clean-up. The proposed redevelopment project area has incurred Illinois Environmental Protection Agency or United States Environmental Protection Agency remediation costs for, or a study conducted by an independent consultant recognized as having expertise in environmental remediation has determined a need for, the clean-up of hazardous waste, hazardous substances, or underground

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storage tanks required by State or federal law,

provided that the remediation costs constitute a

material impediment to the development or

redevelopment of the redevelopment project area.

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

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

(M) The total equalized assessed value of the proposed redevelopment project area has declined for 3 of the last 5 calendar years prior to the year in which the redevelopment project area is designated or is increasing at an annual rate that is less than the balance of the municipality for 3 of the last 5 calendar years for which information is available or is increasing at an annual rate that is less than the Consumer Price Index for All Urban Consumers published

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by the United States Department of Labor or successor agency for 3 of the last 5 calendar years prior to the year in which the redevelopment project area is designated.

[2] If vacant, the sound growth of the redevelopment

- (2) If vacant, the sound growth of the redevelopment project area is impaired by a combination of 2 or more of the following factors, each of which is (i) present, with that presence documented, to a meaningful extent so that a municipality may reasonably find that the factor is clearly present within the intent of the Act and (ii) reasonably distributed throughout the vacant part of the redevelopment project area to which it pertains:
 - (A) Obsolete platting of vacant land that results in parcels of limited or narrow size or configurations of parcels of irregular size or shape that would be difficult to develop on a planned basis and in a manner compatible with contemporary standards and

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18	requirements, or platting that failed to create
19	rights-of-ways for streets or alleys or that created
20	inadequate right-of-way widths for streets, alleys, or
21	other public rights-of-way or that omitted easements
22	for public utilities.
23	(B) Diversity of ownership of parcels of vacant
24	land sufficient in number to retard or impede the

land sufficient in number to retard or impede the ability to assemble the land for development.

(C) Tax and special assessment delinquencies exist

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or the property has been the subject of tax sales under the Property Tax Code within the last 5 years.

- (D) Deterioration of structures or site improvements in neighboring areas adjacent to the vacant land.
- (E) The area has incurred Illinois Environmental Protection Agency or United States Environmental Protection Agency remediation costs for, or a study conducted by an independent consultant recognized as having expertise in environmental remediation has determined a need for, the clean-up of hazardous waste, hazardous substances, or underground storage tanks required by State or federal law, provided that the remediation costs constitute a material impediment to the development or redevelopment of the redevelopment project area.
- (F) The total equalized assessed value of the proposed redevelopment project area has declined for 3 of the last 5 calendar years prior to the year in which the redevelopment project area is designated or is increasing at an annual rate that is less than the balance of the municipality for 3 of the last 5 calendar years for which information is available or is increasing at an annual rate that is less than the Consumer Price Index for All Urban Consumers published by the United States Department of Labor or successor

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agency for 3 of the last 5 calendar years prior to the
year in which the redevelopment project area is
designated.
(3) If vacant, the sound growth of the redevelopment

- (3) If vacant, the sound growth of the redevelopment project area is impaired by one of the following factors that (i) is present, with that presence documented, to a meaningful extent so that a municipality may reasonably find that the factor is clearly present within the intent of the Act and (ii) is reasonably distributed throughout the vacant part of the redevelopment project area to which it pertains:
 - (A) The area consists of one or more unused quarries, mines, or strip mine ponds.
 - (B) The area consists of unused rail yards, rail tracks, or railroad rights-of-way.
 - (C) The area, prior to its designation, is subject to (i) chronic flooding that adversely impacts on real property in the area as certified by a registered professional engineer or appropriate regulatory agency or (ii) surface water that discharges from all or a part of the area and contributes to flooding within the same watershed, but only if the redevelopment project provides for facilities or improvements to contribute to the alleviation of all or part of the flooding.
 - (D) The area consists of an unused or illegal

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disposal site containing earth, stone, building debris, or similar materials that were removed from construction, demolition, excavation, or dredge sites.

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

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

- (F) The area qualified as a blighted improved area immediately prior to becoming vacant, unless there has been substantial private investment in the immediately surrounding area.
- (b) For any redevelopment project area that has been designated pursuant to this Section by an ordinance adopted prior to November 1, 1999 (the effective date of Public Act 91-478), "conservation area" shall have the meaning set forth in this Section prior to that date.

On and after November 1, 1999, "conservation area" means any improved area within the boundaries of a redevelopment project area located within the territorial limits of the

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municipality in which 50% or more of the structures in the area have an age of 35 years or more. Such an area is not yet a blighted area but because of a combination of 3 or more of the following factors is detrimental to the public safety, health, morals or welfare and such an area may become a blighted area:

- (1) Dilapidation. An advanced state of disrepair or neglect of necessary repairs to the primary structural components of buildings or improvements in such a combination that a documented building condition analysis determines that major repair is required or the defects are so serious and so extensive that the buildings must be removed.
- (2) Obsolescence. The condition or process of falling into disuse. Structures have become ill-suited for the original use.
- (3) Deterioration. With respect to buildings, defects including, but not limited to, major defects in the secondary building components such as doors, windows, porches, gutters and downspouts, and fascia. With respect

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20	to surface improvements, that the condition of roadways,
21	alleys, curbs, gutters, sidewalks, off-street parking, and
22	surface storage areas evidence deterioration, including,
23	but not limited to, surface cracking, crumbling, potholes,
24	depressions, loose paving material, and weeds protruding
25	through paved surfaces.
26	(1) Presence of structures below minimum code

(4) Presence of structures below minimum code

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standards. All structures that do not meet the standards of zoning, subdivision, building, fire, and other governmental codes applicable to property, but not including housing and property maintenance codes.

- (5) Illegal use of individual structures. The use of structures in violation of applicable federal, State, or local laws, exclusive of those applicable to the presence of structures below minimum code standards.
- (6) Excessive vacancies. The presence of buildings that are unoccupied or under-utilized and that represent an adverse influence on the area because of the frequency, extent, or duration of the vacancies.
- (7) Lack of ventilation, light, or sanitary facilities. The absence of adequate ventilation for light or air circulation in spaces or rooms without windows, or that require the removal of dust, odor, gas, smoke, or other noxious airborne materials. Inadequate natural light and ventilation means the absence or inadequacy of skylights or windows for interior spaces or rooms and improper window sizes and amounts by room area to window area ratios. Inadequate sanitary facilities refers to the absence or inadequacy of garbage storage and enclosure, bathroom facilities, hot water and kitchens, and structural inadequacies preventing ingress and egress to and from all rooms and units within a building.
 - (8) Inadequate utilities. Underground and overhead

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

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

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- (10) Deleterious land use or layout. The existence of incompatible land-use relationships, buildings occupied by inappropriate mixed-uses, or uses considered to be noxious, offensive, or unsuitable for the surrounding area.
- (11) Lack of community planning. The proposed redevelopment project area was developed prior to or without the benefit or guidance of a community plan. This means that the development occurred prior to the adoption

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

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

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development or redevelopment of the redevelopment project area.

- (13) The total equalized assessed value of the proposed redevelopment project area has declined for 3 of the last 5 calendar years for which information is available or is increasing at an annual rate that is less than the balance of the municipality for 3 of the last 5 calendar years for which information is available or is increasing at an annual rate that is less than the Consumer Price Index for All Urban Consumers published by the United States Department of Labor or successor agency for 3 of the last 5 calendar years for which information is available.
- (c) "Industrial park" means an area in a blighted or conservation area suitable for use by any manufacturing, industrial, research or transportation enterprise, of facilities to include but not be limited to factories, mills, processing plants, assembly plants, packing plants, fabricating plants, industrial distribution centers, warehouses, repair overhaul or service facilities, freight

21	terminals,	research	facilities,	test	facilities	or	railroad
22	facilities	_					

(d) "Industrial park conservation area" means an area within the boundaries of a redevelopment project area located within the territorial limits of a municipality that is a labor surplus municipality or within 1 1/2 miles of the

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territorial limits of a municipality that is a labor surplus municipality if the area is annexed to the municipality; which area is zoned as industrial no later than at the time the municipality by ordinance designates the redevelopment project area, and which area includes both vacant land suitable for use as an industrial park and a blighted area or conservation area contiguous to such vacant land.

- (e) "Labor surplus municipality" means a municipality in which, at any time during the 6 months before the municipality by ordinance designates an industrial park conservation area, the unemployment rate was over 6% and was also 100% or more of the national average unemployment rate for that same time as published in the United States Department of Labor Bureau of Labor Statistics publication entitled "The Employment Situation" or its successor publication. For the purpose of this subsection, if unemployment rate statistics for the municipality are not available, the unemployment rate in the municipality shall be deemed to be the same as the unemployment rate in the principal county in which the municipality is located.
- (f) "Municipality" shall mean a city, village, incorporated town, or a township that is located in the unincorporated portion of a county with 3 million or more inhabitants, if the county adopted an ordinance that approved the township's redevelopment plan.
 - (g) "Initial Sales Tax Amounts" means the amount of taxes

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paid under the Retailers' Occupation Tax Act, Use Tax Act,

- 2 Service Use Tax Act, the Service Occupation Tax Act, the
- Municipal Retailers' Occupation Tax Act, and the Municipal
- 4 Service Occupation Tax Act by retailers and servicemen on
- 5 transactions at places located in a State Sales Tax Boundary
- 6 during the calendar year 1985.
- 7 (g-1) "Revised Initial Sales Tax Amounts" means the amount
- $^{\rm 8}$ $\,$ of taxes paid under the Retailers' Occupation Tax Act, Use Tax
- 9 Act, Service Use Tax Act, the Service Occupation Tax Act, the
- Municipal Retailers' Occupation Tax Act, and the Municipal
- 11 Service Occupation Tax Act by retailers and servicemen on
- 12 transactions at places located within the State Sales Tax
- Boundary revised pursuant to Section 11-74.4-8a(9) of this
- ¹⁴ Act.
- (h) "Municipal Sales Tax Increment" means an amount equal
- to the increase in the aggregate amount of taxes paid to a
- municipality from the Local Government Tax Fund arising from
- sales by retailers and servicemen within the redevelopment
- project area or State Sales Tax Boundary, as the case may be,
- for as long as the redevelopment project area or State Sales
- 21 Tax Boundary, as the case may be, exist over and above the
- aggregate amount of taxes as certified by the Illinois
- Department of Revenue and paid under the Municipal Retailers'
- Occupation Tax Act and the Municipal Service Occupation Tax
- Act by retailers and servicemen, on transactions at places of
- business located in the redevelopment project area or State

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 m 1}$ Sales Tax Boundary, as the case may be, during the base year
- which shall be the calendar year immediately prior to the year
- in which the municipality adopted tax increment allocation
- financing. For purposes of computing the aggregate amount of
- such taxes for base years occurring prior to 1985, the
- 6 Department of Revenue shall determine the Initial Sales Tax
- 7 Amounts for such taxes and deduct therefrom an amount equal to
- 8 4% of the aggregate amount of taxes per year for each year the
- base year is prior to 1985, but not to exceed a total deduction
- of 12%. The amount so determined shall be known as the
- 11 "Adjusted Initial Sales Tax Amounts". For purposes of
- determining the Municipal Sales Tax Increment, the Department
- 13 of Revenue shall for each period subtract from the amount paid

- 14 to the municipality from the Local Government Tax Fund arising
- from sales by retailers and servicemen on transactions located
- in the redevelopment project area or the State Sales Tax
- Boundary, as the case may be, the certified Initial Sales Tax
- Amounts, the Adjusted Initial Sales Tax Amounts or the Revised
- 19 Initial Sales Tax Amounts for the Municipal Retailers'
- Occupation Tax Act and the Municipal Service Occupation Tax
- Act. For the State Fiscal Year 1989, this calculation shall be
- made by utilizing the calendar year 1987 to determine the tax
- amounts received. For the State Fiscal Year 1990, this
- calculation shall be made by utilizing the period from January
- 25 1, 1988, until September 30, 1988, to determine the tax
- amounts received from retailers and servicemen pursuant to the

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- 1 Municipal Retailers' Occupation Tax and the Municipal Service
- Occupation Tax Act, which shall have deducted therefrom
- nine-twelfths of the certified Initial Sales Tax Amounts, the
- ⁴ Adjusted Initial Sales Tax Amounts or the Revised Initial
- ⁵ Sales Tax Amounts as appropriate. For the State Fiscal Year
- 6 1991, this calculation shall be made by utilizing the period
- from October 1, 1988, to June 30, 1989, to determine the tax
- 8 amounts received from retailers and servicemen pursuant to the
- 9 Municipal Retailers' Occupation Tax and the Municipal Service
- 10 Occupation Tax Act which shall have deducted therefrom
- 11 nine-twelfths of the certified Initial Sales Tax Amounts,
- 12 Adjusted Initial Sales Tax Amounts or the Revised Initial
- Sales Tax Amounts as appropriate. For every State Fiscal Year
- 14 thereafter, the applicable period shall be the 12 months
- beginning July 1 and ending June 30 to determine the tax
- amounts received which shall have deducted therefrom the
- 17 certified Initial Sales Tax Amounts, the Adjusted Initial
- 18 Sales Tax Amounts or the Revised Initial Sales Tax Amounts, as
- 19 the case may be.
- (i) "Net State Sales Tax Increment" means the sum of the
- following: (a) 80% of the first \$100,000 of State Sales Tax
- 22 Increment annually generated within a State Sales Tax
- Boundary; (b) 60% of the amount in excess of \$100,000 but not
- exceeding \$500,000 of State Sales Tax Increment annually
- generated within a State Sales Tax Boundary; and (c) 40% of all

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1 annually generated within a State Sales Tax Boundary. If, 2 however, a municipality established a tax increment financing 3 district in a county with a population in excess of 3,000,000 4 before January 1, 1986, and the municipality entered into a 5 contract or issued bonds after January 1, 1986, but before 6 December 31, 1986, to finance redevelopment project costs 7 within a State Sales Tax Boundary, then the Net State Sales Tax 8 Increment means, for the fiscal years beginning July 1, 1990, 9 and July 1, 1991, 100% of the State Sales Tax Increment 10 annually generated within a State Sales Tax Boundary; and 11 notwithstanding any other provision of this Act, for those 12 fiscal years the Department of Revenue shall distribute to 13 those municipalities 100% of their Net State Sales Tax 14 Increment before any distribution to any other municipality 15 and regardless of whether or not those other municipalities 16 will receive 100% of their Net State Sales Tax Increment. For 17 Fiscal Year 1999, and every year thereafter until the year 18 2007, for any municipality that has not entered into a 19 contract or has not issued bonds prior to June 1, 1988 to 20 finance redevelopment project costs within a State Sales Tax 21 Boundary, the Net State Sales Tax Increment shall be 22 calculated as follows: By multiplying the Net State Sales Tax 23 Increment by 90% in the State Fiscal Year 1999; 80% in the 24 State Fiscal Year 2000; 70% in the State Fiscal Year 2001; 60% 25 in the State Fiscal Year 2002; 50% in the State Fiscal Year

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Fiscal Year 2005; 20% in the State Fiscal Year 2006; and 10% in the State Fiscal Year 2007. No payment shall be made for State Fiscal Year 2008 and thereafter.

Municipalities that issued bonds in connection with a

2003; 40% in the State Fiscal Year 2004; 30% in the State

Municipalities that issued bonds in connection with a redevelopment project in a redevelopment project area within the State Sales Tax Boundary prior to July 29, 1991, or that

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7 entered into contracts in connection with a redevelopment 8 project in a redevelopment project area before June 1, 1988, 9 shall continue to receive their proportional share of the 10 Illinois Tax Increment Fund distribution until the date on 11 which the redevelopment project is completed or terminated. 12 If, however, a municipality that issued bonds in connection 13 with a redevelopment project in a redevelopment project area 14 within the State Sales Tax Boundary prior to July 29, 1991 15 retires the bonds prior to June 30, 2007 or a municipality that 16 entered into contracts in connection with a redevelopment 17 project in a redevelopment project area before June 1, 1988 18 completes the contracts prior to June 30, 2007, then so long as 19 the redevelopment project is not completed or is not 20 terminated, the Net State Sales Tax Increment shall be 21 calculated, beginning on the date on which the bonds are 22 retired or the contracts are completed, as follows: By 23 multiplying the Net State Sales Tax Increment by 60% in the 24 State Fiscal Year 2002; 50% in the State Fiscal Year 2003; 40% 25 in the State Fiscal Year 2004; 30% in the State Fiscal Year 26 2005; 20% in the State Fiscal Year 2006; and 10% in the State

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Fiscal Year 2007. No payment shall be made for State Fiscal Year 2008 and thereafter. Refunding of any bonds issued prior to July 29, 1991, shall not alter the Net State Sales Tax Increment.

- (j) "State Utility Tax Increment Amount" means an amount equal to the aggregate increase in State electric and gas tax charges imposed on owners and tenants, other than residential customers, of properties located within the redevelopment project area under Section 9-222 of the Public Utilities Act, over and above the aggregate of such charges as certified by the Department of Revenue and paid by owners and tenants, other than residential customers, of properties within the redevelopment project area during the base year, which shall be the calendar year immediately prior to the year of the adoption of the ordinance authorizing tax increment allocation financing.
- (k) "Net State Utility Tax Increment" means the sum of the following: (a) 80% of the first \$100,000 of State Utility Tax

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- 19 Increment annually generated by a redevelopment project area;
- 20 (b) 60% of the amount in excess of \$100,000 but not exceeding
- 21 \$500,000 of the State Utility Tax Increment annually generated
- 22 by a redevelopment project area; and (c) 40% of all amounts in
- 23 excess of \$500,000 of State Utility Tax Increment annually
- 24 generated by a redevelopment project area. For the State
- 25 Fiscal Year 1999, and every year thereafter until the year
- 26 2007, for any municipality that has not entered into a

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1 contract or has not issued bonds prior to June 1, 1988 to 2 finance redevelopment project costs within a redevelopment 3 project area, the Net State Utility Tax Increment shall be 4 calculated as follows: By multiplying the Net State Utility 5 Tax Increment by 90% in the State Fiscal Year 1999; 80% in the 6 State Fiscal Year 2000; 70% in the State Fiscal Year 2001; 60% 7 in the State Fiscal Year 2002; 50% in the State Fiscal Year 8 2003; 40% in the State Fiscal Year 2004; 30% in the State 9

Fiscal Year 2005; 20% in the State Fiscal Year 2006; and 10% in

the State Fiscal Year 2007. No payment shall be made for the

State Fiscal Year 2008 and thereafter.

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

(1) "Obligations" mean bonds, loans, debentures, notes, special certificates or other evidence of indebtedness issued

payments set forth above.

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by the municipality to carry out a redevelopment project or to refund outstanding obligations.

(m) "Payment in lieu of taxes" means those estimated tax revenues from real property in a redevelopment project area derived from real property that has been acquired by a municipality which according to the redevelopment project or plan is to be used for a private use which taxing districts would have received had a municipality not acquired the real property and adopted tax increment allocation financing and which would result from levies made after the time of the adoption of tax increment allocation financing to the time the current equalized value of real property in the redevelopment project area exceeds the total initial equalized value of real property in said area.

(n) "Redevelopment plan" means the comprehensive program of the municipality for development or redevelopment intended by the payment of redevelopment project costs to reduce or eliminate those conditions the existence of which qualified the redevelopment project area as a "blighted area" or "conservation area" or combination thereof or "industrial park conservation area," and thereby to enhance the tax bases of the taxing districts which extend into the redevelopment project area, provided that, with respect to redevelopment project areas described in subsections (p-1) and (p-2), "redevelopment plan" means the comprehensive program of the affected municipality for the development of qualifying

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1 transit facilities. On and after November 1, 1999 (the 2 effective date of Public Act 91-478), no redevelopment plan 3 may be approved or amended that includes the development of 4 vacant land (i) with a golf course and related clubhouse and 5 other facilities or (ii) designated by federal, State, county, 6 or municipal government as public land for outdoor 7 recreational activities or for nature preserves and used for 8 that purpose within 5 years prior to the adoption of the 9 redevelopment plan. For the purpose of this subsection, 10 "recreational activities" is limited to mean camping and 11 hunting. Each redevelopment plan shall set forth in writing

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12	the program to be undertaken to accomplish the objectives and
13	shall include but not be limited to:
14	(A) an itemized list of estimated redevelopment
15	project costs;
16	(B) evidence indicating that the redevelopment project

- (B) evidence indicating that the redevelopment project area on the whole has not been subject to growth and development through investment by private enterprise, provided that such evidence shall not be required for any redevelopment project area located within a transit facility improvement area established pursuant to Section 11-74.4-3.3;
- (C) an assessment of any financial impact of the redevelopment project area on or any increased demand for services from any taxing district affected by the plan and any program to address such financial impact or increased

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demand;

- (D) the sources of funds to pay costs;
- (E) the nature and term of the obligations to be issued;
- (F) the most recent equalized assessed valuation of the redevelopment project area;
- (G) an estimate as to the equalized assessed valuation after redevelopment and the general land uses to apply in the redevelopment project area;
- (H) a commitment to fair employment practices and an affirmative action plan;
- (I) if it concerns an industrial park conservation area, the plan shall also include a general description of any proposed developer, user and tenant of any property, a description of the type, structure and general character of the facilities to be developed, a description of the type, class and number of new employees to be employed in the operation of the facilities to be developed; and
- (J) if property is to be annexed to the municipality, the plan shall include the terms of the annexation agreement.
- The provisions of items (B) and (C) of this subsection (n)

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23	shall	not	applv	to	a	municipality	that	betore	March	14.	1994

- 24 (the effective date of Public Act 88-537) had fixed, either by
- its corporate authorities or by a commission designated under
- subsection (k) of Section 11-74.4-4, a time and place for a

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public hearing as required by subsection (a) of Section 11-74.4-5. No redevelopment plan shall be adopted unless a municipality complies with all of the following requirements:

- (1) The municipality finds that the redevelopment project area on the whole has not been subject to growth and development through investment by private enterprise and would not reasonably be anticipated to be developed without the adoption of the redevelopment plan, provided, however, that such a finding shall not be required with respect to any redevelopment project area located within a transit facility improvement area established pursuant to Section 11-74.4-3.3.
- (2) The municipality finds that the redevelopment plan and project conform to the comprehensive plan for the development of the municipality as a whole, or, for municipalities with a population of 100,000 or more, regardless of when the redevelopment plan and project was adopted, the redevelopment plan and project either: (i) conforms to the strategic economic development or redevelopment plan issued by the designated planning authority of the municipality, or (ii) includes land uses that have been approved by the planning commission of the municipality.
- (2.5) The redevelopment plan establishes a process for allocating funds from the special tax allocation fund for redevelopment project costs that shall include the members

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- of the joint review board.
- (3) The redevelopment plan establishes the estimated
 dates of completion of the redevelopment project and

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

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

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

redevelopment project area.

(4) If any incremental revenues are being utilized under paragraph (1) or (2) of Section 11-74.4-8a 8(a)(1) or 8(a)(2) of this Act in redevelopment project areas approved by ordinance after January 1, 1986, the municipality finds: (a) that the redevelopment project

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area would not reasonably be developed without the use of such incremental revenues, and (b) that such incremental revenues will be exclusively utilized for the development of the redevelopment project area.

(5) If: (a) the redevelopment plan will not result in displacement of residents from 10 or more inhabited residential units, and the municipality certifies in the plan that such displacement will not result from the plan; or (b) the redevelopment plan is for a redevelopment project area or a qualifying transit facility located within a transit facility improvement area established pursuant to Section 11-74.4-3.3, and the applicable project is subject to the process for evaluation of

environmental effects under the National Environmental
Policy Act of 1969, 42 U.S.C. 4321 et seq., then a housing
impact study need not be performed. If, however, the
redevelopment plan would result in the displacement of
residents from 10 or more inhabited residential units, or
if the redevelopment project area contains 75 or more
inhabited residential units and no certification is made,
then the municipality shall prepare, as part of the
separate feasibility report required by subsection (a) of
Section 11-74.4-5, a housing impact study.
Part I of the housing impact study shall include (i)

Part I of the housing impact study shall include (i) data as to whether the residential units are single family or multi-family units, (ii) the number and type of rooms

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within the units, if that information is available, (iii) whether the units are inhabited or uninhabited, as determined not less than 45 days before the date that the ordinance or resolution required by subsection (a) of Section 11-74.4-5 is passed, and (iv) data as to the racial and ethnic composition of the residents in the inhabited residential units. The data requirement as to the racial and ethnic composition of the residents in the inhabited residential units shall be deemed to be fully satisfied by data from the most recent federal census.

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

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

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- (7) On and after November 1, 1999, no redevelopment plan shall be adopted, nor an existing plan amended, nor shall residential housing that is occupied by households of low-income and very low-income persons in currently existing redevelopment project areas be removed after November 1, 1999 unless the redevelopment plan provides, with respect to inhabited housing units that are to be removed for households of low-income and very low-income persons, affordable housing and relocation assistance not less than that which would be provided under the federal Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 and the regulations under that Act, including the eligibility criteria. Affordable housing may be either existing or newly constructed housing. For purposes of this paragraph (7), "low-income households", "very low-income households", and "affordable housing" have the meanings set forth in the Illinois Affordable Housing Act. The municipality shall make a good faith effort to ensure that this affordable housing is located in or near the redevelopment project area within the municipality. (8) On and after November 1, 1999, if, after the
 - (8) On and after November 1, 1999, if, after the adoption of the redevelopment plan for the redevelopment project area, any municipality desires to amend its redevelopment plan to remove more inhabited residential units than specified in its original redevelopment plan,

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- that change shall be made in accordance with the procedures in subsection (c) of Section 11-74.4-5.
 - (9) For redevelopment project areas designated prior

to November 1, 1999, the redevelopment plan may be amended without further joint review board meeting or hearing, provided that the municipality shall give notice of any such changes by mail to each affected taxing district and registrant on the interested party registry, to authorize the municipality to expend tax increment revenues for redevelopment project costs defined by paragraphs (5) and (7.5), subparagraphs (E) and (F) of paragraph (11), and paragraph (11.5) of subsection (q) of Section 11-74.4-3, so long as the changes do not increase the total estimated redevelopment project costs set out in the redevelopment plan by more than 5% after adjustment for inflation from the date the plan was adopted.

(o) "Redevelopment project" means any public and private development project in furtherance of the objectives of a redevelopment plan. On and after November 1, 1999 (the effective date of Public Act 91-478), no redevelopment plan may be approved or amended that includes the development of vacant land (i) with a golf course and related clubhouse and other facilities or (ii) designated by federal, State, county, or municipal government as public land for outdoor recreational activities or for nature preserves and used for that purpose within 5 years prior to the adoption of the

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redevelopment plan. For the purpose of this subsection, "recreational activities" is limited to mean camping and hunting.

- (p) "Redevelopment project area" means an area designated by the municipality, which is not less in the aggregate than 1 1/2 acres and in respect to which the municipality has made a finding that there exist conditions which cause the area to be classified as an industrial park conservation area or a blighted area or a conservation area, or a combination of both blighted areas and conservation areas.
- (p-1) Notwithstanding any provision of this Act to the contrary, on and after August 25, 2009 (the effective date of Public Act 96-680), a redevelopment project area may include areas within a one-half mile radius of an existing or proposed

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- Regional Transportation Authority Suburban Transit Access
 Route (STAR Line) station without a finding that the area is
 classified as an industrial park conservation area, a blighted
 area, a conservation area, or a combination thereof, but only
 if the municipality receives unanimous consent from the joint
 review board created to review the proposed redevelopment
 project area.
 - (p-2) Notwithstanding any provision of this Act to the contrary, on and after the effective date of this amendatory Act of the 99th General Assembly, a redevelopment project area may include areas within a transit facility improvement area that has been established pursuant to Section 11-74.4-3.3

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without a finding that the area is classified as an industrial park conservation area, a blighted area, a conservation area, or any combination thereof.

- (q) "Redevelopment project costs", except for redevelopment project areas created pursuant to subsection (p-1) or (p-2), means and includes the sum total of all reasonable or necessary costs incurred or estimated to be incurred, and any such costs incidental to a redevelopment plan and a redevelopment project. Such costs include, without limitation, the following:
- (1) Costs of studies, surveys, development of plans, and specifications, implementation and administration of the redevelopment plan including but not limited to staff and professional service costs for architectural, engineering, legal, financial, planning or other services, provided however that no charges for professional services may be based on a percentage of the tax increment collected; except that on and after November 1, 1999 (the effective date of Public Act 91-478), no contracts for professional services, excluding architectural and engineering services, may be entered into if the terms of the contract extend beyond a period of 3 years. In addition, "redevelopment project costs" shall not include lobbying expenses. After consultation with the municipality, each tax increment consultant or advisor to

a municipality that plans to designate or has designated a

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redevelopment project area shall inform the municipality in writing of any contracts that the consultant or advisor has entered into with entities or individuals that have received, or are receiving, payments financed by tax increment revenues produced by the redevelopment project area with respect to which the consultant or advisor has performed, or will be performing, service for the municipality. This requirement shall be satisfied by the consultant or advisor before the commencement of services for the municipality and thereafter whenever any other contracts with those individuals or entities are executed by the consultant or advisor;

- (1.5) After July 1, 1999, annual administrative costs shall not include general overhead or administrative costs of the municipality that would still have been incurred by the municipality if the municipality had not designated a redevelopment project area or approved a redevelopment plan;
- (1.6) The cost of marketing sites within the redevelopment project area to prospective businesses, developers, and investors;
- (2) Property assembly costs, including but not limited to acquisition of land and other property, real or personal, or rights or interests therein, demolition of buildings, site preparation, site improvements that serve as an engineered barrier addressing ground level or below

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- ground environmental contamination, including, but not limited to parking lots and other concrete or asphalt barriers, and the clearing and grading of land;
- (3) Costs of rehabilitation, reconstruction or repair
 or remodeling of existing public or private buildings,

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fixtures, and leasehold improvements; and the cost of replacing an existing public building if pursuant to the implementation of a redevelopment project the existing public building is to be demolished to use the site for private investment or devoted to a different use requiring private investment; including any direct or indirect costs relating to Green Globes or LEED certified construction elements or construction elements with an equivalent certification;

(4) Costs of the construction of public works or improvements, including any direct or indirect costs relating to Green Globes or LEED certified construction elements or construction elements with an equivalent certification, except that on and after November 1, 1999, redevelopment project costs shall not include the cost of constructing a new municipal public building principally used to provide offices, storage space, or conference facilities or vehicle storage, maintenance, or repair for administrative, public safety, or public works personnel and that is not intended to replace an existing public building as provided under paragraph (3) of subsection (q)

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1	of Section 11-74.4-3 unless either (i) the construction of
2	the new municipal building implements a redevelopment
3	project that was included in a redevelopment plan that was
4	adopted by the municipality prior to November 1, 1999,
5	(ii) the municipality makes a reasonable determination in
6	the redevelopment plan, supported by information that
7	provides the basis for that determination, that the new
8	municipal building is required to meet an increase in the
9	need for public safety purposes anticipated to result from
10	the implementation of the redevelopment plan, or (iii) the
11	new municipal public building is for the storage,
12	maintenance, or repair of transit vehicles and is located
13	in a transit facility improvement area that has been
14	established pursuant to Section 11-74.4-3.3;
15	(5) Costs of job training and retraining projects

(5) Costs of job training and retraining projects,

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16	including the cost of "welfare to work" programs
17	implemented by businesses located within the redevelopment
18	project area;
19	(5.5) Grants to small businesses as provided in
20	subsection (b) of Section 11-74.4-8.

(6) Financing costs, including but not limited to all necessary and incidental expenses related to the issuance of obligations and which may include payment of interest on any obligations issued hereunder including interest accruing during the estimated period of construction of any redevelopment project for which such obligations are

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issued and for not exceeding 36 months thereafter and including reasonable reserves related thereto;

- (7) To the extent the municipality by written agreement accepts and approves the same, all or a portion of a taxing district's capital costs resulting from the redevelopment project necessarily incurred or to be incurred within a taxing district in furtherance of the objectives of the redevelopment plan and project;
- (7.5) For redevelopment project areas designated (or redevelopment project areas amended to add or increase the number of tax-increment-financing assisted housing units) on or after November 1, 1999, an elementary, secondary, or unit school district's increased costs attributable to assisted housing units located within the redevelopment project area for which the developer or redeveloper receives financial assistance through an agreement with the municipality or because the municipality incurs the cost of necessary infrastructure improvements within the boundaries of the assisted housing sites necessary for the completion of that housing as authorized by this Act, and which costs shall be paid by the municipality from the Special Tax Allocation Fund when the tax increment revenue is received as a result of the assisted housing units and shall be calculated annually as follows:
 - (A) for foundation districts, excluding any school

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district in a municipality with a population in excess

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

those housing units that have received tax increment finance assistance under this Act;

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

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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

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district average 1995-96 Per Capita Tuition Charge of less than \$5,900, no more than 8% of the total amount of property tax increment revenue produced by those housing units that have received tax increment finance assistance under this Act.

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

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cost as defined in Section 10-20.12a of the School

2	Code less any increase in general state aid as defined
3	in Section 18-8.05 of the School Code or
4	evidence-based funding as defined in Section 18-8.15
5	of the School Code attributable to these added new
6	students subject to the following annual limitations:
7	(i) for unit school districts, no more than
8	40% of the total amount of property tax increment
9	revenue produced by those housing units that have
10	received tax increment finance assistance under
11	this Act;
12	(ii) for elementary school districts, no more
13	than 27% of the total amount of property tax
14	increment revenue produced by those housing units
15	that have received tax increment finance

16	assistance under this Act; and
17	(iii) for secondary school districts, no more
18	than 13% of the total amount of property tax
19	increment revenue produced by those housing units
20	that have received tax increment finance
21	assistance under this Act.
22	(C) For any school district in a municipality with
23	a population in excess of 1,000,000, the following
24	restrictions shall apply to the reimbursement of
25	increased costs under this paragraph (7.5):
26	(i) no increased costs shall be reimbursed

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unless the school district certifies that each of the schools affected by the assisted housing project is at or over its student capacity;

- (ii) the amount reimbursable shall be reduced by the value of any land donated to the school district by the municipality or developer, and by the value of any physical improvements made to the schools by the municipality or developer; and
- (iii) the amount reimbursed may not affect amounts otherwise obligated by the terms of any bonds, notes, or other funding instruments, or the terms of any redevelopment agreement.

Any school district seeking payment under this paragraph (7.5) shall, after July 1 and before September 30 of each year, provide the municipality with reasonable evidence to support its claim for reimbursement before the municipality shall be required to approve or make the payment to the school district. If the school district fails to provide the information during this period in any year, it shall forfeit any claim to reimbursement for that year. School districts may adopt a resolution waiving the right to all or a portion of the reimbursement otherwise required by this paragraph (7.5). By acceptance of this reimbursement the school district

waives the right to directly or indirectly set aside,

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1 modify, or contest in any manner the establishment of 2 the redevelopment project area or projects; 3 (7.7) For redevelopment project areas designated (or 4 redevelopment project areas amended to add or increase the 5 number of tax-increment-financing assisted housing units) 6 on or after January 1, 2005 (the effective date of Public 7 Act 93-961), a public library district's increased costs 8 attributable to assisted housing units located within the 9 redevelopment project area for which the developer or 10 redeveloper receives financial assistance through an 11 agreement with the municipality or because the 12 municipality incurs the cost of necessary infrastructure 13 improvements within the boundaries of the assisted housing 14 sites necessary for the completion of that housing as 15 authorized by this Act shall be paid to the library 16 district by the municipality from the Special Tax 17 Allocation Fund when the tax increment revenue is received 18 as a result of the assisted housing units. This paragraph 19 (7.7) applies only if (i) the library district is located 20 in a county that is subject to the Property Tax Extension 21 Limitation Law or (ii) the library district is not located 22 in a county that is subject to the Property Tax Extension 23 Limitation Law but the district is prohibited by any other 24 law from increasing its tax levy rate without a prior 25 voter referendum.

The amount paid to a library district under this

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paragraph (7.7) shall be calculated by multiplying (i) the
net increase in the number of persons eligible to obtain a
library card in that district who reside in housing units
within the redevelopment project area that have received
financial assistance through an agreement with the

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

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

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project area.

Any library district seeking payment under this paragraph (7.7) shall, after July 1 and before September 30 of each year, provide the municipality with convincing evidence to support its claim for reimbursement before the municipality shall be required to approve or make the payment to the library district. If the library district fails to provide the information during this period in any year, it shall forfeit any claim to reimbursement for that year. Library districts may adopt a resolution waiving the right to all or a portion of the reimbursement otherwise required by this paragraph (7.7). By acceptance of such reimbursement, the library district shall forfeit any right to directly or indirectly set aside, modify, or contest in any manner whatsoever the establishment of the

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

- (9) Payment in lieu of taxes;
- (10) Costs of job training, retraining, advanced vocational education or career education, including but not limited to courses in occupational, semi-technical or technical fields leading directly to employment, incurred

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subsection (n);

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by one or more taxing districts, provided that such costs (i) are related to the establishment and maintenance of additional job training, advanced vocational education or career education programs for persons employed or to be employed by employers located in a redevelopment project area; and (ii) when incurred by a taxing district or taxing districts other than the municipality, are set forth in a written agreement by or among the municipality and the taxing district or taxing districts, which agreement describes the program to be undertaken, including but not limited to the number of employees to be trained, a description of the training and services to be provided, the number and type of positions available or to be available, itemized costs of the program and sources of funds to pay for the same, and the term of the agreement. Such costs include, specifically, the payment by community college districts of costs pursuant to Sections 3-37, 3-38, 3-40 and 3-40.1 of the Public Community College Act and by school districts of costs pursuant to Sections 10-22.20a and 10-23.3a of the School Code; (11) Interest cost incurred by a redeveloper related to the construction, renovation or rehabilitation of a

(A) such costs are to be paid directly from the special tax allocation fund established pursuant to

redevelopment project provided that:

https://www.ilga.gov/legislation/103/SB/10300SB1391sam002.htm

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this Act;

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1	(B) such payments in any one year may not exceed
2	30% of the annual interest costs incurred by the
3	redeveloper with regard to the redevelopment project
4	during that year;
5	(C) if there are not sufficient funds available in
6	the special tax allocation fund to make the payment
7	pursuant to this paragraph (11) then the amounts so
8	due shall accrue and be payable when sufficient funds
9	are available in the special tax allocation fund;
10	(D) the total of such interest payments paid
11	pursuant to this Act may not exceed 30% of the total
12	(i) cost paid or incurred by the redeveloper for the
13	redevelopment project plus (ii) redevelopment project
14	costs excluding any property assembly costs and any
15	relocation costs incurred by a municipality pursuant
16	to this Act;

- (E) the cost limits set forth in subparagraphs (B) and (D) of paragraph (11) shall be modified for the financing of rehabilitated or new housing units for low-income households and very low-income households, as defined in Section 3 of the Illinois Affordable Housing Act. The percentage of 75% shall be substituted for 30% in subparagraphs (B) and (D) of paragraph (11); and
- (F) instead of the eligible costs provided by subparagraphs (B) and (D) of paragraph (11), as

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modified by this subparagraph, and notwithstanding any other provisions of this Act to the contrary, the municipality may pay from tax increment revenues up to 50% of the cost of construction of new housing units to be occupied by low-income households and very

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6 low-income households as defined in Section 3 of the 7 Illinois Affordable Housing Act. The cost of 8 construction of those units may be derived from the 9 proceeds of bonds issued by the municipality under 10 this Act or other constitutional or statutory 11 authority or from other sources of municipal revenue 12 that may be reimbursed from tax increment revenues or 13 the proceeds of bonds issued to finance the 14 construction of that housing. 15

The eligible costs provided under this subparagraph (F) of paragraph (11) shall be an eligible cost for the construction, renovation, and rehabilitation of all low and very low-income housing units, as defined in Section 3 of the Illinois Affordable Housing Act, within the redevelopment project area. If the low and very low-income units are part of a residential redevelopment project that includes units not affordable to low and very low-income households, only the low and very low-income units shall be eligible for benefits under this subparagraph (F) of paragraph (11). The standards

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1 for maintaining the occupancy by low-income households 2 and very low-income households, as defined in Section 3 3 of the Illinois Affordable Housing Act, of those 4 units constructed with eligible costs made available 5 under the provisions of this subparagraph (F) of 6 paragraph (11) shall be established by guidelines 7 adopted by the municipality. The responsibility for 8 annually documenting the initial occupancy of the 9 units by low-income households and very low-income 10 households, as defined in Section 3 of the Illinois 11 Affordable Housing Act, shall be that of the then 12 current owner of the property. For ownership units, 13 the guidelines will provide, at a minimum, for a 14 reasonable recapture of funds, or other appropriate 15 methods designed to preserve the original

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16 affordability of the ownership units. For rental 17 units, the guidelines will provide, at a minimum, for 18 the affordability of rent to low and very low-income 19 households. As units become available, they shall be 20 rented to income-eligible tenants. The municipality 21 may modify these guidelines from time to time; the 22 guidelines, however, shall be in effect for as long as 23 tax increment revenue is being used to pay for costs 24 associated with the units or for the retirement of 25 bonds issued to finance the units or for the life of 26 the redevelopment project area, whichever is later;

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- (11.5) If the redevelopment project area is located within a municipality with a population of more than 100,000, the cost of day care services for children of employees from low-income families working for businesses located within the redevelopment project area and all or a portion of the cost of operation of day care centers established by redevelopment project area businesses to serve employees from low-income families working in businesses located in the redevelopment project area. For the purposes of this paragraph, "low-income families" means families whose annual income does not exceed 80% of the municipal, county, or regional median income, adjusted for family size, as the annual income and municipal, county, or regional median income are determined from time to time by the United States Department of Housing and Urban Development.
- (12) Costs relating to the development of urban agricultural areas under Division 15.2 of the Illinois Municipal Code.
- Unless explicitly stated herein the cost of construction of new privately-owned buildings shall not be an eligible redevelopment project cost.
- After November 1, 1999 (the effective date of Public Act 91-478), none of the redevelopment project costs enumerated in this subsection shall be eligible redevelopment project costs if those costs would provide direct financial support to a

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1 retail entity initiating operations in the redevelopment 2 project area while terminating operations at another Illinois 3 location within 10 miles of the redevelopment project area but 4 outside the boundaries of the redevelopment project area 5 municipality. For purposes of this paragraph, termination 6 means a closing of a retail operation that is directly related 7 to the opening of the same operation or like retail entity 8 owned or operated by more than 50% of the original ownership in 9 a redevelopment project area, but it does not mean closing an 10 operation for reasons beyond the control of the retail entity, 11 as documented by the retail entity, subject to a reasonable 12 finding by the municipality that the current location 13 contained inadequate space, had become economically obsolete, 14 or was no longer a viable location for the retailer or 15 serviceman. 16 No cost shall be a redevelopment project cost in a 17 redevelopment project area if used to demolish, remove, or 18 substantially modify a historic resource, after August 26, 19 2008 (the effective date of Public Act 95-934), unless no

substantially modify a historic resource, after August 26, 2008 (the effective date of Public Act 95-934), unless no prudent and feasible alternative exists. "Historic resource" for the purpose of this paragraph means (i) a place or structure that is included or eligible for inclusion on the National Register of Historic Places or (ii) a contributing structure in a district on the National Register of Historic

 25 Places. This paragraph does not apply to a place or structure

for which demolition, removal, or modification is subject to

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review by the preservation agency of a Certified Local
Government designated as such by the National Park Service of the United States Department of the Interior.

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

imposed pursuant to the Special Service Area Tax Act or

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- Special Service Area Tax Law may be used within the redevelopment project area for the purposes permitted by that Act or Law as well as the purposes permitted by this Act.
- (q-1) For redevelopment project areas created pursuant to subsection (p-1), redevelopment project costs are limited to those costs in paragraph (q) that are related to the existing or proposed Regional Transportation Authority Suburban Transit Access Route (STAR Line) station.
- (q-2) For a transit facility improvement area established prior to, on, or after the effective date of this amendatory Act of the 102nd General Assembly: (i) "redevelopment project costs" means those costs described in subsection (q) that are related to the construction, reconstruction, rehabilitation, remodeling, or repair of any existing or proposed transit facility, whether that facility is located within or outside the boundaries of a redevelopment project area established within that transit facility improvement area (and, to the extent a redevelopment project cost is described in subsection (q) as incurred or estimated to be incurred with respect to a

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redevelopment project area, then it shall apply with respect to such transit facility improvement area); and (ii) the provisions of Section 11-74.4-8 regarding tax increment allocation financing for a redevelopment project area located in a transit facility improvement area shall apply only to the lots, blocks, tracts and parcels of real property that are located within the boundaries of that redevelopment project area and not to the lots, blocks, tracts, and parcels of real property that are located outside the boundaries of that redevelopment project area.

- (r) "State Sales Tax Boundary" means the redevelopment project area or the amended redevelopment project area boundaries which are determined pursuant to subsection (9) of Section 11-74.4-8a of this Act. The Department of Revenue shall certify pursuant to subsection (9) of Section 11-74.4-8a the appropriate boundaries eligible for the determination of State Sales Tax Increment.
- (s) "State Sales Tax Increment" means an amount equal to the increase in the aggregate amount of taxes paid by

- 20 retailers and servicemen, other than retailers and servicemen
- 21 subject to the Public Utilities Act, on transactions at places
- 22 of business located within a State Sales Tax Boundary pursuant
- 23 to the Retailers' Occupation Tax Act, the Use Tax Act, the
- 24 Service Use Tax Act, and the Service Occupation Tax Act,
- 25 except such portion of such increase that is paid into the
- 26 State and Local Sales Tax Reform Fund, the Local Government

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

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servicemen on transactions located in the State Sales Tax

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

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

- (t) "Taxing districts" means counties, townships, cities and incorporated towns and villages, school, road, park, sanitary, mosquito abatement, forest preserve, public health, fire protection, river conservancy, tuberculosis sanitarium and any other municipal corporations or districts with the power to levy taxes.
- (u) "Taxing districts' capital costs" means those costs of taxing districts for capital improvements that are found by the municipal corporate authorities to be necessary and

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directly 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 26 municipality taken in that connection with respect to any

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

- (w) "Annual Total Increment" means the sum of each municipality's annual Net Sales Tax Increment and each municipality's annual Net Utility Tax Increment. The ratio of the Annual Total Increment of each municipality to the Annual Total Increment for all municipalities, as most recently calculated by the Department, shall determine the proportional shares of the Illinois Tax Increment Fund to be distributed to each municipality.
- (x) "LEED certified" means any certification level of construction elements by a qualified Leadership in Energy and Environmental Design Accredited Professional as determined by

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the U.S. Green Building Council.
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(y) "Green Globes certified" means any certification level

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- of construction elements by a qualified Green Globes
- 2 Professional as determined by the Green Building Initiative.
- ³ (Source: P.A. 102-627, eff. 8-27-21.)
- 4 (65 ILCS 5/11-74.4-3.5)
- 5 Sec. 11-74.4-3.5. Completion dates for redevelopment
- projects.

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 (a) Unless otherwise stated in this Section, the estimated
- 9 retirement of obligations issued to finance redevelopment

dates of completion of the redevelopment project and

- 10 project costs (including refunding bonds under Section
- 11 11-74.4-7) may not be later than December 31 of the year in
- 12 which the payment to the municipal treasurer, as provided in
- 13 subsection (b) of Section 11-74.4-8 of this Act, is to be made
- 14 with respect to ad valorem taxes levied in the 23rd calendar
- 15 year after the year in which the ordinance approving the
- redevelopment project area was adopted if the ordinance was adopted on or after January 15, 1981.
- (a-5) If the redevelopment project area is located within
- a transit facility improvement area established pursuant to

 Section 11-74.4-3, the estimated dates of completion of the
- 21 redevelopment project and retirement of obligations issued to
- finance redevelopment project costs (including refunding bonds
- under Section 11-74.4-7) may not be later than December 31 of
- 24 the year in which the payment to the municipal treasurer, as
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- provided in subsection (b) of Section 11-74.4-8 of this Act,

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- $^{\, 1}$ is to be made with respect to ad valorem taxes levied in the
- 35th calendar year after the year in which the ordinance
- 3 approving the redevelopment project area was adopted.
- 4 (a-7) A municipality may adopt tax increment financing for
- 5 a redevelopment project area located in a transit facility
- 6 improvement area that also includes real property located

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

(b) The estimated dates of completion of the redevelopment project and retirement of obligations issued to finance redevelopment project costs (including refunding bonds under Section 11-74.4-7) may not be later than December 31 of the year in which the payment to the municipal treasurer as provided in subsection (b) of Section 11-74.4-8 of this Act is

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to be made with respect to ad valorem taxes levied in the 32nd calendar year after the year in which the ordinance approving the redevelopment project area was adopted if the ordinance was adopted on September 9, 1999 by the Village of Downs.

The estimated dates of completion of the redevelopment project and retirement of obligations issued to finance redevelopment project costs (including refunding bonds under Section 11-74.4-7) may not be later than December 31 of the year in which the payment to the municipal treasurer as provided in subsection (b) of Section 11-74.4-8 of this Act is to be made with respect to ad valorem taxes levied in the 33rd calendar year after the year in which the ordinance approving the redevelopment project area was adopted if the ordinance was adopted on May 20, 1985 by the Village of Wheeling.

The estimated dates of completion of the redevelopment project and retirement of obligations issued to finance redevelopment project costs (including refunding bonds under Section 11-74.4-7) may not be later than December 31 of the

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19	year in which the payment to the municipal treasurer as
20	provided in subsection (b) of Section 11-74.4-8 of this Act is
21	to be made with respect to ad valorem taxes levied in the 28th
22	calendar year after the year in which the ordinance approving
23	the redevelopment project area was adopted if the ordinance
24	was adopted on October 12, 1989 by the City of Lawrenceville.

(c) The estimated dates of completion of the redevelopment project and retirement of obligations issued to finance

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redevelopment project costs (including refunding bonds under
Section 11-74.4-7) may not be later than December 31 of the
year in which the payment to the municipal treasurer as
provided in subsection (b) of Section 11-74.4-8 of this Act is
to be made with respect to ad valorem taxes levied in <u>any of</u>
the following calendar years after the year in which the
ordinance approving the redevelopment project area was
adopted, up to (i) the 35th calendar year after the year in
which the ordinance approving the redevelopment project area
was adopted <u>if a reference to that ordinance is added to this</u>
Section on or before June 30, 2023 and (ii) the 33rd calendar
year after the year in which the ordinance approving the
redevelopment project area was adopted if a reference to that
ordinance is added to this Section on or after July 1, 2023:
(1) If the ordinance was adopted before January 15,

- 1981.
- (2) If the ordinance was adopted in December 1983, April 1984, July 1985, or December 1989.
- (3) If the ordinance was adopted in December 1987 and the redevelopment project is located within one mile of Midway Airport.
- (4) If the ordinance was adopted before January 1, 1987 by a municipality in Mason County.
- (5) If the municipality is subject to the Local Government Financial Planning and Supervision Act or the Financially Distressed City Law.

1	(6) If the ordinance was adopted in December 1984 by
2	the Village of Rosemont.
3	(7) If the ordinance was adopted on December 31, 1986
4	by a municipality located in Clinton County for which at
5	least \$250,000 of tax increment bonds were authorized on
6	June 17, 1997, or if the ordinance was adopted on December
7	31, 1986 by a municipality with a population in 1990 of
8	less than 3,600 that is located in a county with a
9	population in 1990 of less than 34,000 and for which at
10	least \$250,000 of tax increment bonds were authorized on
11	June 17, 1997.
12	(8) If the ordinance was adopted on October 5, 1982 by
13	the City of Kankakee, or if the ordinance was adopted on
14	December 29, 1986 by East St. Louis.
15	(9) If the ordinance was adopted on November 12, 1991
16	by the Village of Sauget.
17	(10) If the ordinance was adopted on February 11, 1985
18	by the City of Rock Island.
19	(11) If the ordinance was adopted before December 18,
20	1986 by the City of Moline.
21	(12) If the ordinance was adopted in September 1988 by
22	Sauk Village.
23	(13) If the ordinance was adopted in October 1993 by
24	Sauk Village.
25	(14) If the ordinance was adopted on December 29, 1986
26	by the City of Galva.

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1 (15) If the ordinance was adopted in March 1991 by the 2 City of Centreville. 3 (16) If the ordinance was adopted on January 23, 1991 4 by the City of East St. Louis. 5 (17) If the ordinance was adopted on December 22, 1986 6 by the City of Aledo. 7 (18) If the ordinance was adopted on February 5, 1990 8 by the City of Clinton. 9 (19) If the ordinance was adopted on September 6, 1994

by the City of Freeport.

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11	(20) If the ordinance was adopted on December 22, 1986
12	by the City of Tuscola.
13	(21) If the ordinance was adopted on December 23, 1986
14	by the City of Sparta.
15	(22) If the ordinance was adopted on December 23, 1986
16	by the City of Beardstown.
17	(23) If the ordinance was adopted on April 27, 1981,
18	October 21, 1985, or December 30, 1986 by the City of
19	Belleville.
20	(24) If the ordinance was adopted on December 29, 1986
21	by the City of Collinsville.
22	(25) If the ordinance was adopted on September 14,
23	1994 by the City of Alton.
24	(26) If the ordinance was adopted on November 11, 1996
25	by the City of Lexington.
26	(27) If the ordinance was adopted on November 5, 1984

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1 by the City of LeRoy. 2 (28) If the ordinance was adopted on April 3, 1991 or 3 June 3, 1992 by the City of Markham. 4 (29) If the ordinance was adopted on November 11, 1986 5 by the City of Pekin. 6 (30) If the ordinance was adopted on December 15, 1981 7 by the City of Champaign. (31) If the ordinance was adopted on December 15, 1986 9 by the City of Urbana. 10 (32) If the ordinance was adopted on December 15, 1986 11 by the Village of Heyworth. 12 (33) If the ordinance was adopted on February 24, 1992 13 by the Village of Heyworth. 14 (34) If the ordinance was adopted on March 16, 1995 by 15 the Village of Heyworth. 16 (35) If the ordinance was adopted on December 23, 1986 17 by the Town of Cicero. 18 (36) If the ordinance was adopted on December 30, 1986 19 by the City of Effingham. 20 (37) If the ordinance was adopted on May 9, 1991 by the 21

Village of Tilton.

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22	(38) If the ordinance was adopted on October 20, 1986
23	by the City of Elmhurst.
24	(39) If the ordinance was adopted on January 19, 1988
25	by the City of Waukegan.
26	(40) If the ordinance was adopted on September 21,
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1	1998 by the City of Waukegan.
2	(41) If the ordinance was adopted on December 31, 1986
3	by the City of Sullivan.
4	(42) If the ordinance was adopted on December 23, 1991
5	by the City of Sullivan.
6	(43) If the ordinance was adopted on December 31, 1986
7	by the City of Oglesby.
8	(44) If the ordinance was adopted on July 28, 1987 by
9	the City of Marion.
10	(45) If the ordinance was adopted on April 23, 1990 by
11	the City of Marion.
12	(46) If the ordinance was adopted on August 20, 1985
13	by the Village of Mount Prospect.
14	(47) If the ordinance was adopted on February 2, 1998
15	by the Village of Woodhull.
16	(48) If the ordinance was adopted on April 20, 1993 by
17	the Village of Princeville.
18	(49) If the ordinance was adopted on July 1, 1986 by
19	the City of Granite City.
20	(50) If the ordinance was adopted on February 2, 1989
21	by the Village of Lombard.
22	(51) If the ordinance was adopted on December 29, 1986
23	by the Village of Gardner.
24	(52) If the ordinance was adopted on July 14, 1999 by
25	the Village of Paw Paw.
26	(53) If the ordinance was adopted on November 17, 1986

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1 by the Village of Franklin Park.

² (54) If the ordinance was adopted on November 20, 1989

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3	by the Village of South Holland.
4	(55) If the ordinance was adopted on July 14, 1992 by
5	the Village of Riverdale.
6	(56) If the ordinance was adopted on December 29, 1986
7	by the City of Galesburg.
8	(57) If the ordinance was adopted on April 1, 1985 by
9	the City of Galesburg.
10	(58) If the ordinance was adopted on May 21, 1990 by
11	the City of West Chicago.
12	(59) If the ordinance was adopted on December 16, 1986
13	by the City of Oak Forest.
14	(60) If the ordinance was adopted in 1999 by the City
15	of Villa Grove.
16	(61) If the ordinance was adopted on January 13, 1987
17	by the Village of Mt. Zion.
18	(62) If the ordinance was adopted on December 30, 1986
19	by the Village of Manteno.
20	(63) If the ordinance was adopted on April 3, 1989 by
21	the City of Chicago Heights.
22	(64) If the ordinance was adopted on January 6, 1999
23	by the Village of Rosemont.
24	(65) If the ordinance was adopted on December 19, 2000
25	by the Village of Stone Park.
26	(66) If the ordinance was adopted on December 22, 1986
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1	by the City of DeKalb.
2	(67) If the ordinance was adopted on December 2, 1986
3	by the City of Aurora.
4	(68) If the ordinance was adopted on December 31, 1986
5	by the Village of Milan.
6	(69) If the ordinance was adopted on September 8, 1994
7	by the City of West Frankfort.
8	(70) If the ordinance was adopted on December 23, 1986

(70) If the ordinance was adopted on December 23, 1986

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

(72) If the ordinance was adopted on September 17,

13 1986 by the Village of Sherman. https://www.ilga.gov/legislation/103/SB/10300SB1391sam002.htm

by the Village of Libertyville.

by the Village of Hoffman Estates.

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SB1391sam002 103RD GENERAL ASSEMBLY
(73) If the ordinance was adopted on December 16, 1986
by the City of Macomb.
(74) If the ordinance was adopted on June 11, 2002 by
the City of East Peoria to create the West Washington
Street TIF.
(75) If the ordinance was adopted on June 11, 2002 by
the City of East Peoria to create the Camp Street TIF.
(76) If the ordinance was adopted on August 7, 2000 by
the City of Des Plaines.
(77) If the ordinance was adopted on December 22, 1986
by the City of Washington to create the Washington Square
TIF #2.
(78) If the ordinance was adopted on December 29, 1986
by the City of Morris.

- (79) If the ordinance was adopted on July 6, 1998 by the Village of Steeleville.
- (80) If the ordinance was adopted on December 29, 1986 by the City of Pontiac to create TIF I (the Main St TIF).
- (81) If the ordinance was adopted on December 29, 1986 by the City of Pontiac to create TIF II (the Interstate TIF).
- (82) If the ordinance was adopted on November 6, 2002 by the City of Chicago to create the Madden/Wells TIF District.
- (83) If the ordinance was adopted on November 4, 1998 by the City of Chicago to create the Roosevelt/Racine TIF District.
 - (84) If the ordinance was adopted on June 10, 1998 by the City of Chicago to create the Stony Island Commercial/Burnside Industrial Corridors TIF District.
- (85) If the ordinance was adopted on November 29, 1989 by the City of Chicago to create the Englewood Mall TIF District.
- 21 (86) If the ordinance was adopted on December 27, 1986 22 by the City of Mendota.
- 23 (87) If the ordinance was adopted on December 31, 1986 24 by the Village of Cahokia.

25	(88) If the ordinance was adopted on September 2	0
26	1999 by the City of Belleville.	

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1	(89) If the ordinance was adopted on December 30, 1986
2	by the Village of Bellevue to create the Bellevue TIF
3	District 1.
4	(90) If the ordinance was adopted on December 13, 1993
5	by the Village of Crete.
6	(91) If the ordinance was adopted on February 12, 2001
7	by the Village of Crete.
8	(92) If the ordinance was adopted on April 23, 2001 by
9	the Village of Crete.
10	(93) If the ordinance was adopted on December 16, 1986
11	by the City of Champaign.
12	(94) If the ordinance was adopted on December 20, 1986
13	by the City of Charleston.
14	(95) If the ordinance was adopted on June 6, 1989 by
15	the Village of Romeoville.
16	(96) If the ordinance was adopted on October 14, 1993
17	and amended on August 2, 2010 by the City of Venice.
18	(97) If the ordinance was adopted on June 1, 1994 by
19	the City of Markham.
20	(98) If the ordinance was adopted on May 19, 1998 by
21	the Village of Bensenville.
22	(99) If the ordinance was adopted on November 12, 1987
23	by the City of Dixon.
24	(100) If the ordinance was adopted on December 20,
25	1988 by the Village of Lansing.

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(101) If the ordinance was adopted on October 27, 1998

 $^{
m 1}$ by the City of Moline.

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2 (102) If the ordinance was adopted on May 21, 1991 by 3 the Village of Glenwood.

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

0/23, 10.11 AW	SD 139 ISBITIOUZ TOSKU GENERAL ASSEMBL
6	(104) If the ordinance was adopted on December 14,
7	1998 by the City of Carlyle.
8	(105) If the ordinance was adopted on May 17, 2000, as
9	subsequently amended, by the City of Chicago to create the
10	Midwest Redevelopment TIF District.
11	(106) If the ordinance was adopted on September 13,
12	1989 by the City of Chicago to create the Michigan/Cermak
13	Area TIF District.
14	(107) If the ordinance was adopted on March 30, 1992
15	by the Village of Ohio.
16	(108) If the ordinance was adopted on July 6, 1998 by
17	the Village of Orangeville.
18	(109) If the ordinance was adopted on December 16,
19	1997 by the Village of Germantown.
20	(110) If the ordinance was adopted on April 28, 2003
21	by Gibson City.
22	(111) If the ordinance was adopted on December 18,
23	1990 by the Village of Washington Park, but only after the
24	Village of Washington Park becomes compliant with the
25	reporting requirements under subsection (d) of Section
26	11-74.4-5, and after the State Comptroller's certification

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1 of such compliance. 2 (112) If the ordinance was adopted on February 28, 3 2000 by the City of Harvey. 4 (113) If the ordinance was adopted on January 11, 1991 5 by the City of Chicago to create the Read/Dunning TIF 6 District. 7 (114) If the ordinance was adopted on July 24, 1991 by 8 the City of Chicago to create the Sanitary and Ship Canal 9 TIF District. 10 (115) If the ordinance was adopted on December 4, 2007 11 by the City of Naperville. 12 (116) If the ordinance was adopted on July 1, 2002 by 13 the Village of Arlington Heights. 14 (117) If the ordinance was adopted on February 11, 15 1991 by the Village of Machesney Park. 16 (118) If the ordinance was adopted on December 29,

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17	1993 by the City of Ottawa.
18	(119) If the ordinance was adopted on June 4, 1991 by
19	the Village of Lansing.
20	(120) If the ordinance was adopted on February 10,
21	2004 by the Village of Fox Lake.
22	(121) If the ordinance was adopted on December 22,
23	1992 by the City of Fairfield.
24	(122) If the ordinance was adopted on February 10,
25	1992 by the City of Mt. Sterling.
26	(123) If the ordinance was adopted on March 15, 2004
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1	by the City of Batavia.
2	(124) If the ordinance was adopted on March 18, 2002
3	by the Village of Lake Zurich.
4	(125) If the ordinance was adopted on September 23,
5	1997 by the City of Granite City.
6	(126) If the ordinance was adopted on May 8, 2013 by
7	the Village of Rosemont to create the Higgins Road/River
8	Road TIF District No. 6.
9	(127) If the ordinance was adopted on November 22,
10	1993 by the City of Arcola.
11	(128) If the ordinance was adopted on September 7,
12	2004 by the City of Arcola.
13	(129) If the ordinance was adopted on November 29,
14	1999 by the City of Paris.
15	(130) If the ordinance was adopted on September 20,
16	1994 by the City of Ottawa to create the U.S. Route 6 East
17	Ottawa TIF.
18	(131) If the ordinance was adopted on May 2, 2002 by
19	the Village of Crestwood.

(132) If the ordinance was adopted on October 27, 1992

(133) If the ordinance was adopted on December 23,

(134) If the ordinance was adopted on May 4, 1998 by

(135) If the ordinance was adopted on June 11, 2002 by

by the City of Blue Island.

1993 by the City of Lacon.

the Village of Bradford.

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1	the City of Oak Forest.
2	(136) If the ordinance was adopted on November 16,
3	1992 by the City of Pinckneyville.
4	(137) If the ordinance was adopted on March 1, 2001 by
5	the Village of South Jacksonville.
6	(138) If the ordinance was adopted on February 26,
7	1992 by the City of Chicago to create the Stockyards
8	Southeast Quadrant TIF District.
9	(139) If the ordinance was adopted on January 25, 1993
10	by the City of LaSalle.
11	(140) If the ordinance was adopted on December 23,
12	1997 by the Village of Dieterich.
13	(141) If the ordinance was adopted on February 10,
14	2016 by the Village of Rosemont to create the
14 15	2016 by the Village of Rosemont to create the Balmoral/Pearl TIF No. 8 Tax Increment Financing
	-
15	Balmoral/Pearl TIF No. 8 Tax Increment Financing
15 16	Balmoral/Pearl TIF No. 8 Tax Increment Financing Redevelopment Project Area.
15 16 17	Balmoral/Pearl TIF No. 8 Tax Increment Financing Redevelopment Project Area. (142) If the ordinance was adopted on June 11, 2002 by
15 16 17 18	Balmoral/Pearl TIF No. 8 Tax Increment Financing Redevelopment Project Area. (142) If the ordinance was adopted on June 11, 2002 by the City of Oak Forest.
15 16 17 18	Balmoral/Pearl TIF No. 8 Tax Increment Financing Redevelopment Project Area. (142) If the ordinance was adopted on June 11, 2002 by the City of Oak Forest. (143) If the ordinance was adopted on January 31, 1995
15 16 17 18 19	Balmoral/Pearl TIF No. 8 Tax Increment Financing Redevelopment Project Area. (142) If the ordinance was adopted on June 11, 2002 by the City of Oak Forest. (143) If the ordinance was adopted on January 31, 1995 by the Village of Milledgeville.
15 16 17 18 19 20 21	Balmoral/Pearl TIF No. 8 Tax Increment Financing Redevelopment Project Area. (142) If the ordinance was adopted on June 11, 2002 by the City of Oak Forest. (143) If the ordinance was adopted on January 31, 1995 by the Village of Milledgeville. (144) If the ordinance was adopted on February 5, 1996
15 16 17 18 19 20 21	Balmoral/Pearl TIF No. 8 Tax Increment Financing Redevelopment Project Area. (142) If the ordinance was adopted on June 11, 2002 by the City of Oak Forest. (143) If the ordinance was adopted on January 31, 1995 by the Village of Milledgeville. (144) If the ordinance was adopted on February 5, 1996 by the Village of Pearl City.
15 16 17 18 19 20 21 22	Balmoral/Pearl TIF No. 8 Tax Increment Financing Redevelopment Project Area. (142) If the ordinance was adopted on June 11, 2002 by the City of Oak Forest. (143) If the ordinance was adopted on January 31, 1995 by the Village of Milledgeville. (144) If the ordinance was adopted on February 5, 1996 by the Village of Pearl City. (145) If the ordinance was adopted on December 21,

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1	(147) If the ordinance was adopted on June 2, 1998 by
2	the City of Litchfield.
3	(148) If the ordinance was adopted on October 23, 1995
4	by the City of Marion.
5	(149) If the ordinance was adopted on May 24, 2001 by
6	the Village of Hanover Park.
7	(150) If the ordinance was adopted on May 30, 1995 by
8	the Village of Dalzell

the Village of Dalzell.

9	(151) If the ordinance was adopted on April 15, 1997
10	by the City of Edwardsville.
11	(152) If the ordinance was adopted on September 5,
12	1995 by the City of Granite City.
13	(153) If the ordinance was adopted on June 21, 1999 by
14	the Village of Table Grove.
15	(154) If the ordinance was adopted on February 23,
16	1995 by the City of Springfield.
17	(155) If the ordinance was adopted on August 11, 1999
18	by the City of Monmouth.
19	(156) If the ordinance was adopted on December 26,
20	1995 by the Village of Posen.
21	(157) If the ordinance was adopted on July 1, 1995 by
22	the Village of Caseyville.
23	(158) If the ordinance was adopted on January 30, 1996
24	by the City of Madison.
25	(159) If the ordinance was adopted on February 2, 1996
26	by the Village of Hartford.

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1	(160) If the ordinance was adopted on July 2, 1996 by
2	the Village of Manlius.
3	(161) If the ordinance was adopted on March 21, 2000
4	by the City of Hoopeston.
5	(162) If the ordinance was adopted on March 22, 2005
6	by the City of Hoopeston.
7	(163) If the ordinance was adopted on July 10, 1996 by
8	the City of Chicago to create the Goose Island TIF
9	District.
10	(164) If the ordinance was adopted on December 11,
11	1996 by the City of Chicago to create the Bryn
12	Mawr/Broadway TIF District.
13	(165) If the ordinance was adopted on December 31,
14	1995 by the City of Chicago to create the 95th/Western TIF
15	District.
16	(166) If the ordinance was adopted on October 7, 1998
17	by the City of Chicago to create the 71st and Stony Island
18	TIF District.

(167) If the ordinance was adopted on April 19, 1995

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20	by the Village of North Utica.
21	(168) If the ordinance was adopted on April 22, 1996
22	by the City of LaSalle.
23	(169) If the ordinance was adopted on June 9, 2008 by
24	the City of Country Club Hills.
25	(170) If the ordinance was adopted on July 3, 1996 by
26	the Village of Phoenix.

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1 (171) If the ordinance was adopted on May 19, 1997 by 2 the Village of Swansea. 3 (172) If the ordinance was adopted on August 13, 2001 4 by the Village of Saunemin. 5 (173) If the ordinance was adopted on January 10, 2005 6 by the Village of Romeoville. 7 (174) If the ordinance was adopted on January 28, 1997 8 by the City of Berwyn for the South Berwyn Corridor Tax 9 Increment Financing District. 10 (175) If the ordinance was adopted on January 28, 1997 11 by the City of Berwyn for the Roosevelt Road Tax Increment 12 Financing District. 13 (176) If the ordinance was adopted on May 3, 2001 by 14 the Village of Hanover Park for the Village Center Tax 15 Increment Financing Redevelopment Project Area (TIF # 3). 16 (177) If the ordinance was adopted on January 1, 1996 17 by the City of Savanna. 18 (178) If the ordinance was adopted on January 28, 2002 19 by the Village of Okawville. 20 (179) If the ordinance was adopted on October 4, 1999 21 by the City of Vandalia. 22 (180) If the ordinance was adopted on June 16, 2003 by 23 the City of Rushville. 24 (181) If the ordinance was adopted on December 7, 1998

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by the City of Quincy for the Central Business District

West Tax Increment Redevelopment Project Area.

5/20, 10.11 AW	GB 100 13411002 TOSKB GENERALAGGENIBET
1	(182) If the ordinance was adopted on March 27, 1997
2	by the Village of Maywood approving the Roosevelt Road TIF
3	District.
4	(183) If the ordinance was adopted on March 27, 1997
5	by the Village of Maywood approving the Madison
6	Street/Fifth Avenue TIF District.
7	(184) If the ordinance was adopted on November 10,
8	1997 by the Village of Park Forest.
9	(185) If the ordinance was adopted on July 30, 1997 by
10	the City of Chicago to create the Near North TIF district.
11	(186) If the ordinance was adopted on December 1, 2000
12	by the Village of Mahomet.
13	(187) If the ordinance was adopted on June 16, 1999 by
14	the Village of Washburn.
15	(188) If the ordinance was adopted on August 19, 1998
16	by the Village of New Berlin.
17	(189) If the ordinance was adopted on February 5, 2002
18	by the City of Highwood.
19	(190) If the ordinance was adopted on June 1, 1997 by
20	the City of Flora.
21	(191) If the ordinance was adopted on August 17, 1999
22	by the City of Ottawa.
23	(192) If the ordinance was adopted on June 13, 2005 by
24	the City of Mount Carroll.
25	(193) If the ordinance was adopted on March 25, 2008
26	by the Village of Elizabeth.

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(199) If the ordinance was adopted on July 16, 2014 by

1 (194) If the ordinance was adopted on February 22, 2 2000 by the City of Mount Pulaski. 3 (195) If the ordinance was adopted on November 21, 4 2000 by the City of Effingham. 5 (196) If the ordinance was adopted on January 28, 2003 6 by the City of Effingham. 7 (197) If the ordinance was adopted on February 4, 2008 8 by the City of Polo. 9 (198) If the ordinance was adopted on August 17, 2005 10 by the Village of Bellwood to create the Park Place TIF. 11

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12	the Village of Bellwood to create the North-2014 TIF.
13	(200) If the ordinance was adopted on July 16, 2014 by
14	the Village of Bellwood to create the South-2014 TIF.
15	(201) If the ordinance was adopted on July 16, 2014 by
16	the Village of Bellwood to create the Central Metro-2014
17	TIF.
18	(202) If the ordinance was adopted on September 17,
19	2014 by the Village of Bellwood to create the Addison
20	Creek "A" (Southwest)-2014 TIF.
21	(203) If the ordinance was adopted on September 17,
22	2014 by the Village of Bellwood to create the Addison
23	Creek "B" (Northwest)-2014 TIF.
24	(204) If the ordinance was adopted on September 17,
25	2014 by the Village of Bellwood to create the Addison
26	Creek "C" (Northeast)-2014 TIF.

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1	(205) If the ordinance was adopted on September 17,
2	2014 by the Village of Bellwood to create the Addison
3	Creek "D" (Southeast)-2014 TIF.
4	(206) If the ordinance was adopted on June 26, 2007 by
5	the City of Peoria.
6	(207) If the ordinance was adopted on October 28, 2008
7	by the City of Peoria.
8	(208) If the ordinance was adopted on April 4, 2000 by
9	the City of Joliet to create the Joliet City Center TIF
10	District.
11	(209) If the ordinance was adopted on July 8, 1998 by
12	the City of Chicago to create the 43rd/Cottage Grove TIF
13	district.
14	(210) If the ordinance was adopted on July 8, 1998 by
15	the City of Chicago to create the 79th Street Corridor TIF
16	district.
17	(211) If the ordinance was adopted on November 4, 1998
18	by the City of Chicago to create the Bronzeville TIF
19	district.
20	(212) If the ordinance was adopted on February 5, 1998
21	by the City of Chicago to create the Homan/Arthington TIF

district.

23	(213) If the ordinance was adopted on December 8, 1998
24	by the Village of Plainfield.
25	(214) If the ordinance was adopted on July 17, 2000 by
26	the Village of Homer.

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1	(215) If the ordinance was adopted on December 27,
2	2006 by the City of Greenville.
3	(216) If the ordinance was adopted on June 10, 1998 by
4	the City of Chicago to create the Kinzie Industrial TIF
5	district.
6	(217) If the ordinance was adopted on December 2, 1998
7	by the City of Chicago to create the Northwest Industrial
8	TIF district.
9	(218) If the ordinance was adopted on June 10, 1998 by
10	the City of Chicago to create the Pilsen Industrial TIF
11	district.
12	(219) If the ordinance was adopted on January 14, 1997
13	by the City of Chicago to create the 35th/Halsted TIF
14	district.
15	(220) If the ordinance was adopted on June 9, 1999 by
16	the City of Chicago to create the Pulaski Corridor TIF
17	district.
18	(221) If the ordinance was adopted on December 16,
19	1997 by the City of Springfield to create the Enos Park
20	Neighborhood TIF District.
21	(222) If the ordinance was adopted on February 5, 1998
22	by the City of Chicago to create the Roosevelt/Cicero
23	redevelopment project area.
24	(223) If the ordinance was adopted on February 5, 1998
25	by the City of Chicago to create the Western/Ogden

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redevelopment project area.

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1 (224) If the ordinance was adopted on July 21, 1999 by 2 the City of Chicago to create the 24th/Michigan Avenue redevelopment project area.

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4	(225) If the ordinance was adopted on January 20, 1999
5	by the City of Chicago to create the Woodlawn
6	redevelopment project area.
7	(226) If the ordinance was adopted on July 7, 1999 by
8	the City of Chicago to create the Clark/Montrose
9	redevelopment project area.
10	(227) If the ordinance was adopted on November 4, 2003
11	by the City of Madison to create the Rivers Edge
12	redevelopment project area.
13	(228) If the ordinance was adopted on August 12, 2003
14	by the City of Madison to create the Caine Street
15	redevelopment project area.
16	(229) If the ordinance was adopted on March 7, 2000 by
17	the City of Madison to create the East Madison TIF.
18	(230) If the ordinance was adopted on August 3, 2001
19	by the Village of Aviston.
20	(231) If the ordinance was adopted on August 22, 2011
21	by the Village of Warren.
22	(232) If the ordinance was adopted on April 8, 1999 by
23	the City of Farmer City.
24	(233) If the ordinance was adopted on August 4, 1999
25	by the Village of Fairmont City.
26	(234) If the ordinance was adopted on October 2, 1999

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1 by the Village of Fairmont City. 2 (235) If the ordinance was adopted December 16, 1999 3 by the City of Springfield. 4 (236) If the ordinance was adopted on December 13, 5 1999 by the Village of Palatine to create the Village of 6 Palatine Downtown Area TIF District. 7 (237) If the ordinance was adopted on September 29, 8 1999 by the City of Chicago to create the 111th/Kedzie 9 redevelopment project area. 10 (238) If the ordinance was adopted on November 12, 11 1998 by the City of Chicago to create the Canal/Congress 12 redevelopment project area. 13 (239) If the ordinance was adopted on July 7, 1999 by

the City of Chicago to create the Galewood/Armitage

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8/23, 10:11 AM	SB1391sam002 103RD GENERAL ASSEMB
15	Industrial redevelopment project area.
16	(240) If the ordinance was adopted on September 29,
17	1999 by the City of Chicago to create the Madison/Austin
18	Corridor redevelopment project area.
19	(241) If the ordinance was adopted on April 12, 2000
20	by the City of Chicago to create the South Chicago
21	redevelopment project area.
22	(242) If the ordinance was adopted on January 9, 2002
23	by the Village of Elkhart.
24	(243) If the ordinance was adopted on May 23, 2000 by

the City of Robinson to create the West Robinson

Industrial redevelopment project area.

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

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

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

On or after the effective date of this amendatory Act of the 103rd General Assembly, before the completion date may be extended under this subsection, the joint review board created under subsection (b) of Section 11-74.4-5 shall convene and issue a written report describing its decision whether or not to extend the completion date of the redevelopment project area. Each member of the joint review board must agree, with written support, to the extension and length of the extension of the completion date of the redevelopment project area in order for the redevelopment project area to be extended. The municipality shall give at least 90 days' written notice to the taxing bodies before the adoption of the ordinance approving the extension of the completion date. If the joint review board does not file a report, it shall be presumed that the taxing bodies approve the extension of the life of the redevelopment project area.

(d) For redevelopment project areas for which bonds were

issued before July 29, 1991, or for which contracts were

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entered into before June 1, 1988, in connection with a
redevelopment project in the area within the State Sales Tax

Boundary, the estimated dates of completion of the
redevelopment project and retirement of obligations to finance
redevelopment project costs (including refunding bonds under
Section 11-74.4-7) may be extended by municipal ordinance to

- December 31, 2013. The termination procedures of subsection
- 8 (b) of Section 11-74.4-8 are not required for these
- 9 redevelopment project areas in 2009 but are required in 2013.
- The extension allowed by Public Act 87-1272 shall not apply to real property tax increment allocation financing under Section
- 11-**74.4-8.**

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- 13 (e) Those dates, for purposes of real property tax 14 increment allocation financing pursuant to Section 11-74.4-8 15 only, shall be not more than 35 years for redevelopment 16 project areas that were adopted on or after December 16, 1986 17 and for which at least \$8 million worth of municipal bonds were 18 authorized on or after December 19, 1989 but before January 1, 19 1990; provided that the municipality elects to extend the life 20 of the redevelopment project area to 35 years by the adoption 21 of an ordinance after at least 14 but not more than 30 days' 22 written notice to the taxing bodies, that would otherwise 23 constitute the joint review board for the redevelopment 24 project area, before the adoption of the ordinance.
 - (f) Those dates, for purposes of real property tax increment allocation financing pursuant to Section 11-74.4-8

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- only, shall be not more than 35 years for redevelopment
- project areas that were established on or after December 1,
- 3 1981 but before January 1, 1982 and for which at least
- 4 \$1,500,000 worth of tax increment revenue bonds were
- authorized on or after September 30, 1990 but before July 1,
- 6 1991; provided that the municipality elects to extend the life

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7	of the redevelopment project area to 35 years by the adoption
8	of an ordinance after at least 14 but not more than 30 days'
9	written notice to the taxing bodies, that would otherwise
10	constitute the joint review board for the redevelopment
11	project area, before the adoption of the ordinance.
12	(f-1) (Blank).
13	(f-2) (Blank).
14	(f-3) (Blank).
15	(f.5) Those dates for numbers of real property tay

- (f-5) Those dates, for purposes of real property tax increment allocation financing pursuant to Section 11-74.4-8 only, shall be not more than 47 years for redevelopment project areas listed in this subsection; provided that (i) the municipality adopts an ordinance extending the life of the redevelopment project area to 47 years and (ii) the municipality provides notice to the taxing bodies that would otherwise constitute the joint review board for the redevelopment project area not more than 30 and not less than 14 days prior to the adoption of that ordinance:
 - (1) If the redevelopment project area was established on December 29, 1981 by the City of Springfield.

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(2) If the redevelopment project area was established
on December 29, 1986 by the City of Morris and that is
known as the Morris TIF District 1.
(3) If the redevelopment project area was established
on December 31, 1986 by the Village of Cahokia.
(4) If the redevelopment project area was established
on December 20, 1986 by the City of Charleston.
(5) If the redevelopment project area was established
on December 23, 1986 by the City of Beardstown.

- (6) If the redevelopment project area was established on December 23, 1986 by the Town of Cicero.
- (7) If the redevelopment project area was established on December 29, 1986 by the City of East St. Louis.
- (8) If the redevelopment project area was established on January 23, 1991 by the City of East St. Louis.
- (9) If the redevelopment project area was established on December 29, 1986 by the Village of Gardner.

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18		(10) If the redevelopment project area was established
19		on June 11, 2002 by the City of East Peoria to create the
20		West Washington Street TIF.
21		(11) If the redevelopment project area was established
22		on December 22, 1986 by the City of Washington creating
23		the Washington Square TIF #2.
24		(12) If the redevelopment project area was established
25		on November 11, 1986 by the City of Pekin.
26		(13) If the redevelopment project area was established
	1030	OOSB1391sam002 - 87 - LRB103 29120 RJT 60001 a
1		on December 30, 1986 by the City of Belleville.
2		(14) If the ordinance was adopted on April 3, 1989 by
3		the City of Chicago Heights.
4		(15) If the redevelopment project area was established
5		on December 29, 1986 by the City of Pontiac to create TIF I
6		(the Main St TIF).
7		(16) If the redevelopment project area was established
8		on December 29, 1986 by the City of Pontiac to create TIF
9		II (the Interstate TIF).
10		Dates may not be extended under this subsection after June
11	<u>30,</u>	2023.
12		(g) In consolidating the material relating to completion
13	date	es from Sections 11-74.4-3 and 11-74.4-7 into this Section,
14	it i	s not the intent of the General Assembly to make any
15	subs	tantive change in the law, except for the extension of the
16	comp	letion dates for the City of Aurora, the Village of Milan,
17	the	City of West Frankfort, the Village of Libertyville, and
18	the	Village of Hoffman Estates set forth under items (67),
19	(68)	, (69), (70), and (71) of subsection (c) of this Section.
20	(Sou	ırce: P.A. 101-274, eff. 8-9-19; 101-618, eff. 12-20-19;

101-647, eff. 6-26-20; 101-662, eff. 4-2-21; 102-117, eff.

102-446, eff. 8-20-21; 102-473, eff. 8-20-21; 102-627, eff.

7-23-21; 102-424, eff. 8-20-21; 102-425, eff. 8-20-21;

8-27-21; 102-675, eff. 11-30-21; 102-745, eff. 5-6-22;

102-818, eff. 5-13-22; 102-1113, eff. 12-21-22.)

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1
          (65 ILCS 5/11-74.4-5) (from Ch. 24, par. 11-74.4-5)
 2
          Sec. 11-74.4-5. Public hearing; joint review board.
 3
          (a) The changes made by this amendatory Act of the 91st
 4
      General Assembly do not apply to a municipality that, (i)
 5
      before the effective date of this amendatory Act of the 91st
 6
      General Assembly, has adopted an ordinance or resolution
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      fixing a time and place for a public hearing under this Section
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      or (ii) before July 1, 1999, has adopted an ordinance or
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      resolution providing for a feasibility study under Section
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      11-74.4-4.1, but has not yet adopted an ordinance approving
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      redevelopment plans and redevelopment projects or designating
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      redevelopment project areas under Section 11-74.4-4, until
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      after that municipality adopts an ordinance approving
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      redevelopment plans and redevelopment projects or designating
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      redevelopment project areas under Section 11-74.4-4;
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      thereafter the changes made by this amendatory Act of the 91st
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      General Assembly apply to the same extent that they apply to
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      redevelopment plans and redevelopment projects that were
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      approved and redevelopment projects that were designated
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      before the effective date of this amendatory Act of the 91st
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      General Assembly.
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          Prior to the adoption of an ordinance proposing the
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      designation of a redevelopment project area, or approving a
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      redevelopment plan or redevelopment project, the municipality
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      by its corporate authorities, or as it may determine by any
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      commission designated under subsection (k) of Section
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1 11-74.4-4 shall adopt an ordinance or resolution fixing a time 2 and place for public hearing. At least 10 days prior to the 3 adoption of the ordinance or resolution establishing the time 4 and place for the public hearing, the municipality shall make 5 available for public inspection a redevelopment plan or a 6 separate report that provides in reasonable detail the basis 7 for the eligibility of the redevelopment project area. The 8 report along with the name of a person to contact for further 9 information shall be sent within a reasonable time after the

10	adoption of such ordinance or resolution to the affected
11	taxing districts by certified mail. On and after the effective
12	date of this amendatory Act of the 91st General Assembly, the
13	municipality shall print in a newspaper of general circulation
14	within the municipality a notice that interested persons may
15	register with the municipality in order to receive information
16	on the proposed designation of a redevelopment project area or
17	the approval of a redevelopment plan. The notice shall state
18	the place of registration and the operating hours of that
19	place. The municipality shall have adopted reasonable rules to
20	implement this registration process under Section 11-74.4-4.2.
21	The municipality shall provide notice of the availability of
22	the redevelopment plan and eligibility report, including how
23	to obtain this information, by mail within a reasonable time
24	after the adoption of the ordinance or resolution, to all
25	residential addresses that, after a good faith effort, the
26	municipality determines are located outside the proposed

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1 redevelopment project area and within 750 feet of the 2 boundaries of the proposed redevelopment project area. This 3 requirement is subject to the limitation that in a 4 municipality with a population of over 100,000, if the total 5 number of residential addresses outside the proposed 6 redevelopment project area and within 750 feet of the 7 boundaries of the proposed redevelopment project area exceeds 8 750, the municipality shall be required to provide the notice 9 to only the 750 residential addresses that, after a good faith 10 effort, the municipality determines are outside the proposed 11 redevelopment project area and closest to the boundaries of 12 the proposed redevelopment project area. Notwithstanding the 13 foregoing, notice given after August 7, 2001 (the effective 14 date of Public Act 92-263) and before the effective date of 15 this amendatory Act of the 92nd General Assembly to 16 residential addresses within 750 feet of the boundaries of a 17 proposed redevelopment project area shall be deemed to have 18 been sufficiently given in compliance with this Act if given 19 only to residents outside the boundaries of the proposed 20 redevelopment project area. The notice shall also be provided 21 by the municipality, regardless of its population, to those

- organizations and residents that have registered with the
- 23 municipality for that information in accordance with the
- registration guidelines established by the municipality under
- 25 Section 11-74.4-4.2.
- 26 At the public hearing any interested person or affected

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1 taxing district may file with the municipal clerk written 2 objections to and may be heard orally in respect to any issues 3 embodied in the notice. The municipality shall hear all 4 protests and objections at the hearing and the hearing may be 5 adjourned to another date without further notice other than a 6 motion to be entered upon the minutes fixing the time and place 7 of the subsequent hearing. At the public hearing or at any time 8 prior to the adoption by the municipality of an ordinance 9 approving a redevelopment plan, the municipality may make 10 changes in the redevelopment plan. Changes which (1) add 11 additional parcels of property to the proposed redevelopment 12 project area, (2) substantially affect the general land uses 13 proposed in the redevelopment plan, (3) substantially change 14 the nature of or extend the life of the redevelopment project, 15 or (4) increase the number of inhabited residential units to 16 be displaced from the redevelopment project area, as measured 17 from the time of creation of the redevelopment project area, 18 to a total of more than 10, shall be made only after the 19 municipality gives notice, convenes a joint review board, and 20 conducts a public hearing pursuant to the procedures set forth 21 in this Section and in Section 11-74.4-6 of this Act. Changes 22 which do not (1) add additional parcels of property to the 23 proposed redevelopment project area, (2) substantially affect 24 the general land uses proposed in the redevelopment plan, (3) 25 substantially change the nature of or extend the life of the 26 redevelopment project, or (4) increase the number of inhabited

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- 1 residential units to be displaced from the redevelopment
- project area, as measured from the time of creation of the

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- 3 redevelopment project area, to a total of more than 10, may be 4 made without further hearing, provided that the municipality 5 shall give notice of any such changes by mail to each affected 6 taxing district and registrant on the interested parties 7 registry, provided for under Section 11-74.4-4.2, and by 8 publication in a newspaper of general circulation within the 9 affected taxing district. Such notice by mail and by 10 publication shall each occur not later than 10 days following 11 the adoption by ordinance of such changes. Hearings with 12 regard to a redevelopment project area, project or plan may be 13 held simultaneously.
 - (b) Prior to holding a public hearing to approve or amend a redevelopment plan or to designate or add additional parcels of property to a redevelopment project area, the municipality shall convene a joint review board. The board shall consist of a representative selected by each community college district, local elementary school district and high school district or each local community unit school district, park district, library district, township, fire protection district, and county that will have the authority to directly levy taxes on the property within the proposed redevelopment project area at the time that the proposed redevelopment project area is approved, a representative selected by the municipality and a public member. The joint review board shall also include as

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nonvoting members of the board (i) a representative from a business association, defined for purposes of this item as a

3 501(c)(3), 501(c)(4), or 501(c)(6) organization whose primary

4 mission is local small business development and primary

⁵ revenue is derived from membership dues, appointed by a

6 <u>majority of members of the joint review board and (ii) each</u>

7 township highway commissioner. The public member shall first
8 be selected and then the hoard's chairnerson shall be selected.

be selected and then the board's chairperson shall be selected

For redevelopment project areas with redevelopment plans or proposed redevelopment plans that would result in the displacement of residents from 10 or more inhabited residential units or that include 75 or more inhabited residential units, the public member shall be a person who

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15	resides in the redevelopment project area. If, as determined
16	by the housing impact study provided for in paragraph (5) of
17	subsection (n) of Section 11-74.4-3, or if no housing impact
18	study is required then based on other reasonable data, the
19	majority of residential units are occupied by very low, low,
20	or moderate income households, as defined in Section 3 of the $$
21	Illinois Affordable Housing Act, the public member shall be a
22	person who resides in very low, low, or moderate income
23	housing within the redevelopment project area. Municipalities

24 with fewer than 15,000 residents shall not be required to

25 select a person who lives in very low, low, or moderate income

26 housing within the redevelopment project area, provided that

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the redevelopment plan or project will not result in displacement of residents from 10 or more inhabited units, and the municipality so certifies in the plan. If no person satisfying these requirements is available or if no qualified person will serve as the public member, then the joint review board is relieved of this paragraph's selection requirements for the public member.

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

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

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Additional meetings of the board shall be held upon the call of any member. The municipality seeking designation of the redevelopment project area shall provide administrative support to the board.

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

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

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

The board shall issue a written report describing why the redevelopment plan and project area or the amendment thereof meets or fails to meet one or more of the objectives of this Act and both the plan requirements and the eligibility

criteria defined in Section 11-74.4-3. In the event the Board

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does not file a report it shall be presumed that these taxing bodies find the redevelopment project area and redevelopment plan satisfy the objectives of this Act and the plan requirements and eligibility criteria.

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

Notwithstanding the resubmission set forth above, the municipality may commence the scheduled public hearing and either adjourn the public hearing or continue the public hearing until a date certain. Prior to continuing any public hearing to a date certain, the municipality shall announce during the public hearing the time, date, and location for the reconvening of the public hearing. Any changes to the redevelopment plan necessary to satisfy the issues set forth in the joint review board report shall be the subject of a

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

In the event that the municipality and the board are unable to resolve these differences, or in the event that the resubmitted plan or amendment is rejected by the board, the

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20	municipality may proceed with the plan or amendment, but only
21	upon a three-fifths vote of the corporate authority
22	responsible for approval of the plan or amendment, excluding
23	positions of members that are vacant and those members that

are ineligible to vote because of conflicts of interest.

25 After the effective date of this amendatory Act of the 26 103rd General Assembly, a municipality may not enact by

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ordinance a new redevelopment project area that overlaps with
 2
      an existing redevelopment project area unless the municipality
 3
      receives a report from the joint review board created under
 4
      subsection (b) of Section 11-74.4-5 approving the creation of
 5
      the new redevelopment project area. The joint review board
 6
      shall convene and issue a written report describing its
 7
      decision whether or not to allow the new redevelopment project
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      area to overlap with an existing redevelopment project area.
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      Each member of the joint review board must agree to this
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      decision. The municipality shall give at least 90 days'
11
      written notice to the taxing bodies before the adoption of the
12
      ordinance approving the creation of the new redevelopment
13
      project area. If the joint review board does not file a report,
14
      it shall be presumed that the taxing bodies approve the
15
      creation of the new redevelopment project area.
16
          (c) After a municipality has by ordinance approved a
17
      redevelopment plan and designated a redevelopment project
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      area, the plan may be amended and additional properties may be
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      added to the redevelopment project area only as herein
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      provided. Amendments which (1) add additional parcels of
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      property to the proposed redevelopment project area, (2)
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      substantially affect the general land uses proposed in the
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      redevelopment plan, (3) substantially change the nature of the
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      redevelopment project, (4) increase the total estimated
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redevelopment project costs set out in the redevelopment plan

by more than 5% after adjustment for inflation from the date

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

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municipality shall give notice of any such changes by mail to each affected taxing district and registrant on the interested parties registry, provided for under Section 11-74.4-4.2, and by publication in a newspaper of general circulation within the affected taxing district. Such notice by mail and by publication shall each occur not later than 10 days following the adoption by ordinance of such changes.

(d) After the effective date of this amendatory Act of the 91st General Assembly, a municipality shall submit in an electronic format the following information for each redevelopment project area (i) to the State Comptroller under Section 8-8-3.5 of the Illinois Municipal Code, subject to any

13	extensions or exemptions provided at the Comptroller's
14	discretion under that Section, and (ii) to all taxing
15	districts overlapping the redevelopment project area no later
16	than 180 days after the close of each municipal fiscal year or
17	as soon thereafter as the audited financial statements become
18	available and, in any case, shall be submitted before the
19	annual meeting of the Joint Review Board to each of the taxing
20	districts that overlap the redevelopment project area:
21	(1) Any amendments to the redevelopment plan, the
22	redevelopment project area, or the State Sales Tax
23	Boundary.
24	(1.5) A list of the redevelopment project areas
25	administered by the municipality and, if applicable, the
26	date each redevelopment project area was designated or
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1	to anticological beautiful and a state of the
2	terminated by the municipality.
3	(2) Audited financial statements of the special tax
4	allocation fund once a cumulative total of \$100,000 has
5	been deposited in the fund.
6	(3) Certification of the Chief Executive Officer of
7	the municipality that the municipality has complied with
8	all of the requirements of this Act during the preceding
9	fiscal year.
10	(4) An opinion of legal counsel that the municipality
11	is in compliance with this Act.
12	(5) An analysis of the special tax allocation fund
13	which sets forth:
14	(A) the balance in the special tax allocation fund
15	at the beginning of the fiscal year;
16	(B) all amounts deposited in the special tax
17	allocation fund by source;
18	(C) an itemized list of all expenditures from the
19	special tax allocation fund by category of permissible
エン	renevelonment project cost' and

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redevelopment project cost; and

(D) the balance in the special tax allocation fund

at the end of the fiscal year including a breakdown of

that balance by source and a breakdown of that balance

identifying any portion of the balance that is

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24	required, pledged, earmarked, or otherwise designated
25	for payment of or securing of obligations and
26	anticipated redevelopment project costs. Any portion

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including:

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of such ending balance that has not been identified
for use in the next 5 fiscal years or is not identified
as being required, pledged, earmarked, or otherwise
designated for payment of or securing of obligations
or anticipated redevelopment projects costs over the
next 5 fiscal years shall be designated as surplus as
set forth in Section 11-74.4-7 hereof.
(6) A description of all property purchased by the
municipality within the redevelopment project area

- (A) Street address.
- (B) Approximate size or description of property.
- (C) Purchase price.
 - (D) Seller of property.
- (7) A statement setting forth all activities undertaken in furtherance of the objectives of the redevelopment plan, including:
 - (A) Any project implemented in the preceding fiscal year.
 - (B) A description of the redevelopment activities undertaken.
 - (C) A description of any agreements entered into by the municipality with regard to the disposition or redevelopment of any property within the redevelopment project area or the area within the State Sales Tax Boundary.

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1	(D) Additional information on the use of all funds
2	received under this Division and steps taken by the
3	municipality to achieve the objectives of the

4	

4 redevelopment plan.
5 (E) Information

- (E) Information regarding contracts that the municipality's tax increment advisors or consultants have entered into with entities or persons that have received, or are receiving, payments financed by tax increment revenues produced by the same redevelopment project area.
- (F) Any reports submitted to the municipality by the joint review board.
- (G) A review of public and, to the extent possible, private investment actually undertaken to date after the effective date of this amendatory Act of the 91st General Assembly and estimated to be undertaken during the following year. This review shall, on a project-by-project basis, set forth the estimated amounts of public and private investment incurred after the effective date of this amendatory Act of the 91st General Assembly and provide the ratio of private investment to public investment to the date of the report and as estimated to the completion of the redevelopment project.
- 25 (8) With regard to any obligations issued by the municipality:

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- (A) copies of any official statements; and
 (B) an analysis prepared by financial advisor or
 underwriter, chosen by the municipality, setting forth
 the: (i) nature and term of obligation; (ii) projected
 debt service including required reserves and debt
 coverage; and (iii) actual debt service.
 - (9) For special tax allocation funds that have experienced cumulative deposits of incremental tax revenues of \$100,000 or more, a certified audit report reviewing compliance with this Act performed by an independent public accountant certified and licensed by the authority of the State of Illinois. The financial portion of the audit must be conducted in accordance with

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14	Standards for Audits of Governmental Organizations,
15	Programs, Activities, and Functions adopted by the
16	Comptroller General of the United States (1981), as
17	amended, or the standards specified by Section 8-8-5 of
18	the Illinois Municipal Auditing Law of the Illinois
19	Municipal Code. The audit report shall contain a letter
20	from the independent certified public accountant
21	indicating compliance or noncompliance with the
22	requirements of subsection (q) of Section 11-74.4-3. For
23	redevelopment plans or projects that would result in the
24	displacement of residents from 10 or more inhabited
25	residential units or that contain 75 or more inhabited
26	residential units, notice of the availability of the

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information, including how to obtain the report, required in this subsection shall also be sent by mail to all residents or organizations that operate in the municipality that register with the municipality for that information according to registration procedures adopted under Section 11-74.4-4.2. All municipalities are subject to this provision.

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

In addition to information required to be reported under this Section, for Fiscal Year 2022 and each fiscal year thereafter, reporting municipalities shall also report to the Comptroller annually in a manner and format prescribed by the Comptroller: (1) the number of jobs, if any, projected to be created for each redevelopment project area at the time of approval of the redevelopment agreement; (2) the number of jobs, if any, created as a result of the development to date for that reporting period under the same guidelines and assumptions as was used for the projections used at the time of approval of the redevelopment agreement; (3) the amount of increment projected to be created at the time of approval of

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<u> </u>	the	redevelopment	agreement	for	each	redeve	lonment	nroiect

area; (4) the amount of increment created as a result of the

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- development to date for that reporting period using the same assumptions as was used for the projections used at the time of the approval of the redevelopment agreement; and (5) the stated rate of return identified by the developer to the municipality for each redevelopment project area, if any. Stated rates of return required to be reported in item (5) shall be independently verified by a third party chosen by the municipality. Reporting municipalities shall also report to the Comptroller a copy of the redevelopment plan each time the redevelopment plan is enacted, amended, or extended in a manner and format prescribed by the Comptroller. These requirements shall only apply to redevelopment projects beginning in or after Fiscal Year 2022.
 - (d-1) Prior to the effective date of this amendatory Act of the 91st General Assembly, municipalities with populations of over 1,000,000 shall, after adoption of a redevelopment plan or project, make available upon request to any taxing district in which the redevelopment project area is located the following information:
 - (1) Any amendments to the redevelopment plan, the redevelopment project area, or the State Sales Tax Boundary; and
 - (2) In connection with any redevelopment project area for which the municipality has outstanding obligations issued to provide for redevelopment project costs pursuant to Section 11-74.4-7, audited financial statements of the

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special tax allocation fund.

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

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- 6 redevelopment project area up to that date.
 - (f) (Blank).
- 8 (g) In the event that a municipality has held a public 9 hearing under this Section prior to March 14, 1994 (the 10 effective date of Public Act 88-537), the requirements imposed 11 by Public Act 88-537 relating to the method of fixing the time 12 and place for public hearing, the materials and information 13 required to be made available for public inspection, and the 14 information required to be sent after adoption of an ordinance 15 or resolution fixing a time and place for public hearing shall 16 not be applicable.
 - (h) On and after the effective date of this amendatory Act of the 96th General Assembly, the State Comptroller must post on the State Comptroller's official website the information submitted by a municipality pursuant to subsection (d) of this Section. The information must be posted no later than 45 days after the State Comptroller receives the information from the municipality. The State Comptroller must also post a list of the municipalities not in compliance with the reporting requirements set forth in subsection (d) of this Section.
 - (i) No later than 10 years after the corporate authorities

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1 of a municipality adopt an ordinance to establish a 2 redevelopment project area, the municipality must compile a 3 status report concerning the redevelopment project area. The 4 status report must detail without limitation the following: 5 (i) the amount of revenue generated within the redevelopment 6 project area, (ii) any expenditures made by the municipality 7 for the redevelopment project area including without 8 limitation expenditures from the special tax allocation fund, 9 (iii) the status of planned activities, goals, and objectives 10 set forth in the redevelopment plan including details on new 11 or planned construction within the redevelopment project area, 12 (iv) the amount of private and public investment within the 13 redevelopment project area, and (v) any other relevant 14 evaluation or performance data. Within 30 days after the 15 municipality compiles the status report, the municipality must 16 hold at least one public hearing concerning the report. The 17 municipality must provide 20 days' public notice of the

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18 hearing.
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- (j) Beginning in fiscal year 2011 and in each fiscal year thereafter, a municipality must detail in its annual budget
- (i) the revenues generated from redevelopment project areas by
- 22 source and (ii) the expenditures made by the municipality for
- redevelopment project areas.
- ²⁴ (Source: P.A. 102-127, eff. 7-23-21.)
- 25 (65 ILCS 5/11-74.4-7) (from Ch. 24, par. 11-74.4-7)

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          Sec. 11-74.4-7. Obligations secured by the special tax
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      allocation fund set forth in Section 11-74.4-8 for the
 3
      redevelopment project area may be issued to provide for
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      redevelopment project costs. Such obligations, when so issued,
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      shall be retired in the manner provided in the ordinance
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      authorizing the issuance of such obligations by the receipts
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      of taxes levied as specified in Section 11-74.4-9 against the
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      taxable property included in the area, by revenues as
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      specified by Section 11-74.4-8a and other revenue designated
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      by the municipality. A municipality may in the ordinance
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      pledge all or any part of the funds in and to be deposited in
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      the special tax allocation fund created pursuant to Section
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      11-74.4-8 to the payment of the redevelopment project costs
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      and obligations. Any pledge of funds in the special tax
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      allocation fund shall provide for distribution to the taxing
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      districts and to the Illinois Department of Revenue of moneys
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      not required, pledged, earmarked, or otherwise designated for
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      payment and securing of the obligations and anticipated
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      redevelopment project costs over the next 5 fiscal years and
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      such excess funds shall be calculated annually and deemed to
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      be "surplus" funds. In the event a municipality only applies
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      or pledges a portion of the funds in the special tax allocation
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      fund for the payment or securing of anticipated redevelopment
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      project costs or of obligations, any such funds remaining in
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      the special tax allocation fund after complying with the
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      requirements of the application or pledge, shall also be
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1 calculated annually and deemed "surplus" funds. All surplus 2 funds in the special tax allocation fund shall be distributed 3 as soon as possible after they are calculated under this 4 Section annually within 180 days after the close of the 5 municipality's fiscal year by being paid by the municipal 6 treasurer to the County Collector, to the Department of 7 Revenue and to the municipality in direct proportion to the 8 tax incremental revenue received as a result of an increase in 9 the equalized assessed value of property in the redevelopment 10 project area, tax incremental revenue received from the State 11 and tax incremental revenue received from the municipality, 12 but not to exceed as to each such source the total incremental 13 revenue received from that source. The County Collector shall 14 thereafter make distribution to the respective taxing 15 districts in the same manner and proportion as the most recent 16 distribution by the county collector to the affected districts 17 of real property taxes from real property in the redevelopment 18 project area. 19

Without limiting the foregoing in this Section, the municipality may in addition to obligations secured by the special tax allocation fund pledge for a period not greater than the term of the obligations towards payment of such obligations any part or any combination of the following: (a) net revenues of all or part of any redevelopment project; (b) taxes levied and collected on any or all property in the municipality; (c) the full faith and credit of the

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municipality; (d) a mortgage on part or all of the redevelopment project; (d-5) repayment of bonds issued pursuant to subsection (p-130) of Section 19-1 of the School Code; or (e) any other taxes or anticipated receipts that the municipality may lawfully pledge.

Such obligations may be issued in one or more series bearing interest at such rate or rates as the corporate authorities of the municipality shall determine by ordinance. Such obligations shall bear such date or dates, mature at such time or times not exceeding 20 years from their respective dates, be in such denomination, carry such registration

privileges, be executed in such manner, be payable in such medium of payment at such place or places, contain such covenants, terms and conditions, and be subject to redemption as such ordinance shall provide. Obligations issued pursuant to this Act may be sold at public or private sale at such price as shall be determined by the corporate authorities of the municipalities. No referendum approval of the electors shall be required as a condition to the issuance of obligations pursuant to this Division except as provided in this Section.

In the event the municipality authorizes issuance of obligations pursuant to the authority of this Division secured by the full faith and credit of the municipality, which obligations are other than obligations which may be issued under home rule powers provided by Article VII, Section 6 of the Illinois Constitution, or pledges taxes pursuant to (b) or

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(c) of the second paragraph of this section, the ordinance authorizing the issuance of such obligations or pledging such taxes shall be published within 10 days after such ordinance has been passed in one or more newspapers, with general circulation within such municipality. The publication of the ordinance shall be accompanied by a notice of (1) the specific number of voters required to sign a petition requesting the question of the issuance of such obligations or pledging taxes to be submitted to the electors; (2) the time in which such petition must be filed; and (3) the date of the prospective referendum. The municipal clerk shall provide a petition form to any individual requesting one.

If no petition is filed with the municipal clerk, as hereinafter provided in this Section, within 30 days after the publication of the ordinance, the ordinance shall be in effect. But, if within that 30 day period a petition is filed with the municipal clerk, signed by electors in the municipality numbering 10% or more of the number of registered voters in the municipality, asking that the question of issuing obligations using full faith and credit of the municipality as security for the cost of paying for redevelopment project costs, or of pledging taxes for the payment of such obligations, or both, be submitted to the

- electors of the municipality, the corporate authorities of the
- 25 municipality shall call a special election in the manner
- provided by law to vote upon that question, or, if a general,

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 m 1}$ State or municipal election is to be held within a period of
- not less than 30 or more than 90 days from the date such
- petition is filed, shall submit the question at the next
- 4 general, State or municipal election. If it appears upon the
- 5 canvass of the election by the corporate authorities that a
- 6 majority of electors voting upon the question voted in favor
- 7 thereof, the ordinance shall be in effect, but if a majority of
- 8 the electors voting upon the question are not in favor
- ⁹ thereof, the ordinance shall not take effect.
- 10 The ordinance authorizing the obligations may provide that
- 11 the obligations shall contain a recital that they are issued
- pursuant to this Division, which recital shall be conclusive
- 13 evidence of their validity and of the regularity of their
- 14 issuance.
- 15 In the event the municipality authorizes issuance of
- obligations pursuant to this Section secured by the full faith
- and credit of the municipality, the ordinance authorizing the
- obligations may provide for the levy and collection of a
- direct annual tax upon all taxable property within the
- 20 municipality sufficient to pay the principal thereof and
- interest thereon as it matures, which levy may be in addition
- to and exclusive of the maximum of all other taxes authorized
- to and exclusive of the maximum of all other taxes authorized
- to be levied by the municipality, which levy, however, shall
- 24 be abated to the extent that monies from other sources are
- available for payment of the obligations and the municipality
- certifies the amount of said monies available to the county

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- 1 clerk.
- A certified copy of such ordinance shall be filed with the
- 3 county clerk of each county in which any portion of the
- 4 municipality is situated, and shall constitute the authority

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for the extension and collection of the taxes to be deposited in the special tax allocation fund.

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

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

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

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

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1 (65 ILCS 5/11-74.4-8) (from Ch. 24, par. 11-74.4-8) 2 Sec. 11-74.4-8. Tax increment allocation financing. A 3 municipality may not adopt tax increment financing in a 4 redevelopment project area after July 30, 1997 (the effective 5 date of Public Act 90-258) that will encompass an area that is 6 currently included in an enterprise zone created under the 7 Illinois Enterprise Zone Act unless that municipality, 8 pursuant to Section 5.4 of the Illinois Enterprise Zone Act, 9 amends the enterprise zone designating ordinance to limit the 10 eligibility for tax abatements as provided in Section 5.4.1 of 11 the Illinois Enterprise Zone Act. A municipality, at the time 12 a redevelopment project area is designated, may adopt tax 13 increment allocation financing by passing an ordinance 14 providing that the ad valorem taxes, if any, arising from the 15 levies upon taxable real property in such redevelopment 16 project area by taxing districts and tax rates determined in

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1	7 the 1	manner	provided	in	paragraph	(c)	of	Section	11-74.4-9	each

- year after the effective date of the ordinance until
- 19 redevelopment project costs and all municipal obligations
- financing redevelopment project costs incurred under this
- 21 Division have been paid shall be divided as follows, provided,
- however, that with respect to any redevelopment project area
- located within a transit facility improvement area established
- pursuant to Section 11-74.4-3.3 in a municipality with a
- population of 1,000,000 or more, ad valorem taxes, if any,
- arising from the levies upon taxable real property in such

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redevelopment project area shall be allocated as specifically provided in this Section:

- (a) That portion of taxes levied upon each taxable lot, block, tract, or parcel of real property which is attributable to the lower of the current equalized assessed value or the initial equalized assessed value of each such taxable lot, block, tract, or parcel of real property in the redevelopment project area shall be allocated to and when collected shall be paid by the county collector to the respective affected taxing districts in the manner required by law in the absence of the adoption of tax increment allocation financing.
- (b) Except from a tax levied by a township to retire bonds issued to satisfy court-ordered damages, that portion, if any, of such taxes which is attributable to the increase in the current equalized assessed valuation of each taxable lot, block, tract, or parcel of real property in the redevelopment project area over and above the initial equalized assessed value of each property in the project area shall be allocated to and when collected shall be paid to the municipal treasurer who shall deposit said taxes into a special fund called the special tax allocation fund of the municipality for the purpose of paying redevelopment project costs and obligations incurred in the payment thereof; some of the moneys shall be used for small businesses that are currently in or move

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into the redevelopment project area, defined for purposes of this Section as businesses that employ fewer than 50 full-time employees.

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

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

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1 value.

- (2) Not more than 50% of the total equalized assessed value of the redevelopment project area as last determined is attributable to a piece of property assigned a single real estate index number.
- (3) The municipal clerk has certified to the county clerk that the municipality has issued its

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

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

The conditions of paragraphs (1) through (4) do not apply after December 31, 1999 to payments to a municipal treasurer made by a county with 3,000,000 or more inhabitants that has adopted an estimated billing

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procedure for collecting taxes. If a county that has adopted the estimated billing procedure makes an erroneous overpayment of tax revenue to the municipal treasurer, then the county may seek a refund of that overpayment. The county shall send the municipal treasurer a notice of liability for the overpayment on or before the mailing date of the next real estate tax bill within the county. The refund shall be limited to the amount of the overpayment.

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

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to 10% of the total contributions to the fund from all
other taxing districts in that year. The annual 10%
deposit required by this paragraph shall be limited to the
actual amount of municipally produced incremental tax
revenues available to the municipality from taxpayers
located in the redevelopment project area in that year if:
(a) the plan for the area restricts the use of the property
primarily to industrial purposes, (b) the municipality
establishing the redevelopment project area is a home rule

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community with a 1990 population of between 25,000 and 50,000, (c) the municipality is wholly located within a county with a 1990 population of over 750,000 and (d) the redevelopment project area was established by the municipality prior to June 1, 1990. This payment shall be in lieu of a contribution of ad valorem taxes on real property. If no such payment is made, any redevelopment project area of the municipality shall be dissolved.

If a municipality has adopted tax increment allocation financing by ordinance and the County Clerk thereafter certifies the "total initial equalized assessed value as adjusted" of the taxable real property within such redevelopment project area in the manner provided in paragraph (b) of Section 11-74.4-9, each year after the date of the certification of the total initial equalized assessed value as adjusted until redevelopment project costs and all municipal obligations financing redevelopment project costs have been paid the ad valorem taxes, if any, arising from the levies upon the taxable real property in such redevelopment project area by taxing districts and tax rates determined in the manner provided in paragraph (c) of Section 11-74.4-9 shall be divided as follows, provided, however, that with respect to any redevelopment project area located within a transit facility improvement area established pursuant to Section 11-74.4-3.3 in a municipality with a population of

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1,000,000 or more, ad valorem taxes, if any, arising from the levies upon the taxable real property in such redevelopment project area shall be allocated as specifically provided in this Section:

- (1) That portion of the taxes levied upon each taxable lot, block, tract, or parcel of real property which is attributable to the lower of the current equalized assessed value or "current equalized assessed value as adjusted" or the initial equalized assessed value of each such taxable lot, block, tract, or parcel of real property existing at the time tax increment financing was adopted, minus the total current homestead exemptions under Article 15 of the Property Tax Code in the redevelopment project area, shall be allocated to and when collected shall be paid by the county collector to the respective affected taxing districts in the manner required by law in the absence of the adoption of tax increment allocation financing.
- (2) That portion, if any, of such taxes which is attributable to the increase in the current equalized assessed valuation of each taxable lot, block, tract, or parcel of real property in the redevelopment project area, over and above the initial equalized assessed value of each property existing at the time tax increment financing was adopted, minus an amount

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1	equal to the change in the current equalized assessed
2	valuation that is attributable to the change caused by
3	the Consumer Price Index for All Urban Consumers
4	during the 12-month calendar year preceding the levy
5	year, minus the total current homestead exemptions
6	pertaining to each piece of property provided by
7	Article 15 of the Property Tax Code in the

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redevelopment project area, shall be allocated to and when collected shall be paid to the municipal Treasurer, who shall deposit said taxes into a special fund called the special tax allocation fund of the municipality for the purpose of paying redevelopment project costs and obligations incurred in the payment thereof.

The municipality may pledge in the ordinance the funds in and to be deposited in the special tax allocation fund for the payment of such costs and obligations. No part of the current equalized assessed valuation of each property in the redevelopment project area attributable to any increase above the total initial equalized assessed value, or the total initial equalized assessed value as adjusted, of such properties shall be used in calculating the general State aid formula, provided for in Section 18-8 of the School Code, or the evidence-based funding formula, provided for in Section 18-8.15 of the School Code, until such time as all redevelopment project costs have been

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paid as provided for in this Section.

2 Whenever a municipality issues bonds for the purpose 3 of financing redevelopment project costs, such 4 municipality may provide by ordinance for the appointment 5 of a trustee, which may be any trust company within the 6 State, and for the establishment of such funds or accounts 7 to be maintained by such trustee as the municipality shall deem necessary to provide for the security and payment of 9 the bonds. If such municipality provides for the 10 appointment of a trustee, such trustee shall be considered 11 the assignee of any payments assigned by the municipality 12 pursuant to such ordinance and this Section. Any amounts 13 paid to such trustee as assignee shall be deposited in the 14 funds or accounts established pursuant to such trust 15 agreement, and shall be held by such trustee in trust for 16 the benefit of the holders of the bonds, and such holders 17 shall have a lien on and a security interest in such funds

or accounts so long as the bonds remain outstanding and unpaid. Upon retirement of the bonds, the trustee shall pay over any excess amounts held to the municipality for deposit in the special tax allocation fund.

When such redevelopment projects costs, including, without limitation, all municipal obligations financing redevelopment project costs incurred under this Division, have been paid, all surplus funds then remaining in the special tax allocation fund shall be distributed by being

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paid by the municipal treasurer to the Department of Revenue, the municipality and the county collector; first to the Department of Revenue and the municipality in direct proportion to the tax incremental revenue received from the State and the municipality, but not to exceed the total incremental revenue received from the State or the municipality less any annual surplus distribution of incremental revenue previously made; with any remaining funds to be paid to the County Collector who shall immediately thereafter pay said funds to the taxing districts in the redevelopment project area in the same manner and proportion as the most recent distribution by the county collector to the affected districts of real property taxes from real property in the redevelopment project area.

Notwithstanding any other provision of law, no surplus funds then remaining in the special tax allocation fund may be transferred or paid to any other redevelopment project area unless the municipality receives a report from the joint review board created under subsection (b) of Section 11-74.4-5 approving the transfer of surplus funds remaining in the special tax allocation fund to another redevelopment project area. The joint review board shall convene and issue a written report describing its decision whether or not to allow the transfer. Each member of the joint review board must agree to this decision. The

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municipality shall give at least 90 days' written notice to the taxing bodies before transferring surplus funds remaining in the special tax allocation fund to another redevelopment project area. If the joint review board does not file a report, it shall be presumed that the taxing bodies approve the transfer.

Upon the payment of all redevelopment project costs, the retirement of obligations, the distribution of any excess monies pursuant to this Section, and final closing of the books and records of the redevelopment project area, the municipality shall adopt an ordinance dissolving the special tax allocation fund for the redevelopment project area and terminating the designation of the redevelopment project area as a redevelopment project area. Title to real or personal property and public improvements acquired by or for the municipality as a result of the redevelopment project and plan shall vest in the municipality when acquired and shall continue to be held by the municipality after the redevelopment project area has been terminated. Municipalities shall notify affected taxing districts prior to November 1 if the redevelopment project area is to be terminated by December 31 of that same year. If a municipality extends estimated dates of completion of a redevelopment project and retirement of obligations to finance a redevelopment project, as allowed by Public Act 87-1272, that extension

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shall not extend the property tax increment allocation
financing authorized by this Section. Thereafter the rates
of the taxing districts shall be extended and taxes
levied, collected and distributed in the manner applicable
in the absence of the adoption of tax increment allocation
financing.

If a municipality with a population of 1,000,000 or

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

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

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

(2) That portion, if any, of such taxes which is attributable to the increase in the current equalized assessed valuation of each taxable lot, block, tract, or parcel of real property in the redevelopment project area, over and above the initial equalized assessed value of each property existing at the time tax increment financing was adopted, minus the total current homestead exemptions pertaining to each piece of property provided by Article 15 of the Property Tax

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18	Code in the redevelopment project area, shall be
19	allocated to and when collected shall be paid by the
20	county collector as follows:
21	(A) First, that portion which would be payable
22	to a school district whose boundaries are
23	coterminous with such municipality in the absence
24	of the adoption of tax increment allocation
25	financing, shall be paid to such school district
26	in the manner required by law in the absence of the

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- adoption of tax increment allocation financing;
 then
 - (B) 80% of the remaining portion shall be paid to the municipal Treasurer, who shall deposit said taxes into a special fund called the special tax allocation fund of the municipality for the purpose of paying redevelopment project costs and obligations incurred in the payment thereof; and then
 - (C) 20% of the remaining portion shall be paid to the respective affected taxing districts, other than the school district described in clause (a) above, in the manner required by law in the absence of the adoption of tax increment allocation financing.

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

- 22 (Source: P.A. 102-558, eff. 8-20-21.)
- Section 99. Effective date. This Act takes effect upon becoming law.".