



**BOARD OF COMMISSIONERS OF COOK COUNTY
BOARD OF COMMISSIONERS**

Virtual Meeting

New Items Agenda

Thursday, April 15, 2021, 10:00 AM

Third Set

[21-2682](#)

Sponsored by: JOHN P. DALEY, Cook County Board of Commissioners

PROPOSED ORDINANCE

SURVIVING SPOUSE TAX ABATEMENTS

WHEREAS, on September 5, 2019 the Cook County Board of Commissioners passed the Surviving Spouse Tax Abatement Ordinance which can be found in Section 74-47 of the Cook County Code of Ordinances; and

WHEREAS, the Surviving Spouse Tax Abatement permitted the application to the Cook County Board of Review ("Board of Review") for the abatement of Cook County's portion of property taxes levied on a qualified property for surviving spouses of a fallen police officer, soldier or rescue worker in accordance with 35 ILCS 200/18-178; and

WHEREAS, in accordance with Section 74-47 of the Cook County Code of Ordinances, the Board of Review developed an application process in which surviving spouses of a of a fallen police officer, soldier or rescue worker in accordance with 35 ILCS 200/18-178 could request an abatement of Cook County's portion of property taxes levied on a qualified property; and

WHEREAS, the Board of Review has received applications for property tax abatements in accordance with Section 74-47 and has reviewed said applications for a surviving spouse tax abatement as set forth in Exhibit A and has determined the following:

- (1) The Board of Review finds that each of the decedents qualifies as a fallen police officer, soldier, or rescue worker who died as a result of or in the course of employment as a police officer; while in the active service of a fire, rescue, or emergency medical service; or while on active duty as a member of the United States Armed Services, including the National Guard, serving in Iraq or Afghanistan;
- (2) The Board of Review finds that each applicant qualifies as a surviving spouse, as each is a spouse, who has not remarried, of a fallen police officer, soldier, or rescue worker;
- (3) The Board of Review finds that each subject property satisfies the requirement of qualified property in that each is used as the principal residence of a surviving spouse and was owned by the fallen police officer, soldier, or rescue worker or surviving spouse at the time of the police officer's, soldier's, or rescue worker's death; was acquired by the surviving spouse within 2 years after the police officer's, soldier's, or rescue worker's death if the surviving spouse was domiciled.

WHEREAS, the above findings demonstrate each applicant satisfies Section 74-47 of the Cook County Code and the Board of Review recommends the abatement of 100% of Cook County's portion

of property taxes levied against the residential properties in the approximate dollar amounts set forth in Exhibit A; and

WHEREAS, pursuant to Section 74-47(c)(1), the Board of Review also recommends the abatement period shall start from the earliest date permitted under the ordinance, i.e. July 9, 2012, or the decedent's date of death, whichever is later, and continue so long as the applicant continues to satisfy the requirements of Section 74-47.

NOW THEREFORE BE IT ORDAINED, the Cook County Board of Commissioners has reviewed the recommendations of the Board of Review and orders the abatement of 100% of Cook County's portion of property taxes levied against the residential properties in the approximate dollar amounts for the time periods addressed and set forth in Exhibit A; and

BE IT FURTHER RESOVLED, the County Clerk shall provide a certified copy of this ordinance approving the surviving spouse tax abatements as provided in Exhibit A to all applicable Cook County tax officials in order to process the approved surviving spouse tax abatements.

Effective Date: This Ordinance shall be effective immediately upon passage.

[21-2556](#)

Sponsored by: TONI PRECKWINKLE (President), Cook County Board of Commissioners

PROPOSED ORDINANCE AMENDMENT

TAX INCENTIVE ORDINANCE AMENDMENT

BE IT ORDAINED, by the Cook County Board of Commissioners, that Chapter 74 TAXATION, ARTICLE II REAL PROPERTY TAXATION, DIVISION 2 CLASSIFICATION SYSTEM FOR ASSESSMENT, Sec. 74-62 through 74-63 of the Cook County Code is hereby amended as follows:

Sec. 74-62. - System established; terms defined.

Sec. 74-63. - Assessment classes.

Link to Full Text: <https://tinyurl.com/4y2mhbxx>

Effective date: This ordinance shall be in effect immediately upon adoption.