



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

**Cook County Building, Board Room, 118 North Clark Street, Chicago, Illinois**

**New Items Agenda**

**Wednesday, December 12, 2018, 11:00 AM**

**Second Set**

[19-0688](#)

**Sponsored by:** ALMA E. ANAYA, Cook County Board of Commissioners

**PROPOSED ORDINANCE**

**COOK COUNTY HISTORIC DISTRICT PRESERVATION EXEMPTION**

**WHEREAS,** Cook County residents are experiencing substantial and unpredictable property tax increases; and

**WHEREAS,** Cook County residents residing in historic districts are experiencing even more substantial and unpredictable property tax increases due to the overlap of some historic districts with areas experiencing rapid displacement and gentrification; and

**WHEREAS,** in June 2017 a Tribune published an investigation entitled “The Tax Divide” that detailed widespread inconsistencies and inequities in Cook County home valuations; and

**WHEREAS,** between 2015 and 2016 more than 12,000 black residents left Cook County and since 2010 the greater Chicago areas has seen a loss of nearly 46,000 black residents; and

**WHEREAS,** the Southwest side neighborhood, Pilsen, known for its Latinx culture and identity has seen a loss of 10,300 Latinx residents since 2000; and

**WHEREAS,** certain areas designated as Historic Districts by the National Register of Historic Places overlap with areas experiencing rapid displacement, gentrification and loss of cultural heritage; and

**WHEREAS,** in recognition of the severe economic circumstances that many longtime homeowners face, the Illinois Legislature and the Cook County Board of Commissioners have historically created legislation to target impacted communities; and

**WHEREAS,** the Illinois Legislature passed Public Act 88-451, the Longtime Owner-Occupant Property Tax Relief Act (35 ILCS 250, et. seq.) with the purpose of providing property tax relief to longtime homeowners, whose property taxes rose sharply as a result of new construction or renovation of existing residences in long-established residential areas; and

**WHEREAS,** on June 5, 2001, the Cook County Longtime Homeowner Exemption Ordinance (Ord. No. 01-O-12) was enacted to provide relief to longtime homeowners who are experiencing unpredictable property tax increases due to upper-scale development or re-development; and

**WHEREAS,** the Illinois Legislature passed Public Act 90-0114, creating a Property Tax Assessment Freeze Program which provides tax incentives to owner-occupants of certified historic residences who rehabilitate their homes; and

**WHEREAS**, as a matter of public policy, the Cook County Board of Commissioners has the responsibility to enact property tax relief provisions that will enable eligible longtime property owners to remain in financially secure possession of their homes.

**NOW, THEREFORE, BE IT ORDAINED**, by the President and the Board of Commissioners of Cook County the following:

**TITLE OF ORDINANCE:** Historic District Preservation Exemption Ordinance.

**PURPOSE:** An Ordinance creating the Historic District Preservation Exemption Program to provide property tax relief to property owners who have owned a property within a historic district and who have low- or middle-income tenants who have resided in a property within a historic district for a minimum of 10 years. The ordinance allows property owners to conserve the Historic District Preservation Exemption if they stay or move to another historic district. Property owners who have tenants who have stayed or moved to another historic district can also apply. The Cook County Assessor (“Assessor”) shall administer the Historic District Preservation Program. To be eligible, the property owner must own a Class 2 or Class up to 2-12 property located in Cook County. Eligibility for the program terminates at the time the property owner no longer has any property in the historic district, however, new property owners can reapply for existing tenants.

**BE IT ORDAINED**, by the Cook County Board of Commissioners that Chapter 74 Taxation, Article II, Real Property Taxation, Division 1 sections 74-49 through 74-57 of the Cook County Code, is hereby enacted as follows:

**Sec. 74-49. Short title.** This Ordinance shall be known and may be cited as the “Historic District Preservation Exemption Ordinance.”

**Sec. 74-50. Purpose.** The intent of this Ordinance is to stabilize the effects of soaring property taxes for longtime property owners who rent to low and middle-income tenants, who have resided in historic districts for a minimum of 10 years or more.

**Sec. 74-51. Definitions.** As used in this Ordinance:

*Assessment District* Cook County has a triennial reassessment cycle wherein one of the three districts within the county is reassessed each year. The three assessment districts are defined in the Illinois Property Tax Code (35 ILCS 200/9-220(B)).

*Assessed Value “AV”* as defined in the Cook County Real Property Assessment Classification Ordinance (Section 2, Class 2 and Section 3, Class 2).

*Average Assessment Increase.* A percentage calculated by taking the value of all potentially

qualifying Class 2 properties within the assessment district and determining the percent difference between the current reassessment value and the prior year's assessment value.

*Certified Local Government.* A unit of local government fulfilling the requirements of the National Historic Preservation Act of 1966, as amended, 16 U.S.C. 470a (the 'Act') that has been certified by the Illinois State Historic Preservation Officer pursuant to the Act.

*Equalized Assessed Value "EAV."* The assessed value multiplied by the equalization factor calculated by the Illinois Department of Revenue.

*Homeowner Exemption for Long-term Properties "H.E.L.P."* calculated as follows: that portion of the current EAV for an eligible property which exceeds the sum of the EAV for the year prior to reassessment; plus the prior year EAV multiplied by a factor equal to 150 percent of the average assessment increase for the most current reassessment of the assessment district.

*Class 2 to 2-12 Properties.* Residential properties as defined in the Cook County Real Property Assessment Classification Ordinance (Section 2, Class 2).

*Contributing Building.* A building which is a historic structure within a specifically designated historic or landmark district pursuant to a local ordinance, approved by a Certified Local Government, which has been certified by the Illinois Historic Preservation Agency, and which meets the following criteria:

- (1) The building was constructed within or present during the period of historical significance of the district; and
- (2) The building relates to the significant features, qualities, and/or themes that give the district its historic, cultural and/or architectural significance; and
- (3) The building substantially retains its design, materials and appearance from the period of historical significance of the district; or if substantially altered, the changes are reversible such that, through the Substantial Rehabilitation of the building, the building will be returned to a state that substantially retains its design, materials, and appearance from the period of historical significance of the district.

*Historic District.* A district which is specifically designated as a historic or landmark district pursuant to a local ordinance, approved by a Certified Local Government, pursuant to its criteria, which have been certified by the Illinois Historic Preservation Agency.

*Historic District Property Owner.* Persons who have owned and occupied a Cook County Class 2 or Class up to 2-12 property since 2008, or five years or more if the owner received assistance in the acquisition of the property as part of a government or nonprofit housing program. "Longtime homeowners" also means persons who inherited the property from a spouse who owned and occupied a

Class 2 or Class up to 2-12 property since January 1, 2008 or five years or more if the owner received assistance in purchasing the residence from a governmental or non-profit housing program.

*Period of Historical Significance.* The period of development history for which the district is significant.

*Preservation Commission.* A commission or similar body established by a Certified Local Government pursuant to the 'Act,' generally for the purpose of identifying, preserving, protecting, recommending for designation and encouraging the continued use and the rehabilitation of areas, properties and structures having historic and/or architectural significance.

*Substantial Rehabilitation.* The extensive renovation or replacement of primary building systems of the landmark and/or the significant improvement of the condition of the landmark, as further prescribed by rule of the Assessor; which meets or exceeds the Standards of the United States Department of the Interior for Rehabilitation, Preservation, Restoration and Reconstruction of Historic Properties; and which has been completed in accordance with plans approved by the Certified Local Government within which the landmark is located.

*Triennial Reassessment.* Any reassessment of an assessment district, which occurs every third year as set forth in the Illinois Property Tax Code (35 ILCS 200/9-220(B)).

**Sec. 74-52. Administration of the historic district preservation exemption program.**

(a) The Cook County Assessor shall have the authority to:

- (1) Administer the Historic District Preservation Exemption program as created by the enactment of this Ordinance and;
- (2) Create applications for and determine potential eligibility to the program based on the eligibility criteria set forth in this Ordinance and;

(b) The Cook County Clerk shall have the authority to compute tax rates and calculate tax bill amounts and to provide this information to the Cook County Treasurer to implement the provisions of this Ordinance.

(c) The Cook County Treasurer shall state on the tax bill the amount of the tax saved by the exemption.

**Sec. 74-53. Eligibility criteria.**

(a) The following nonexclusive criteria shall be used to verify a property owner's eligibility for program on an annual basis:

- (1) Property owner owns a Cook County Class 2 up to Class 2-12 property in a historic district, and that owner has owned the property since January 1, 2008; or
- (2) Property Owner owns a Cook County Class 2 up to Class 2-12 property in a historic district; or
- (3) Annual household income of property occupants for the year of the property owner's triennial assessment does not exceed one hundred and fifteen percent (115%) of the Chicago Primary Metropolitan Statistical Area median income as defined by the United States Department of Housing and Urban Development.

**Sec. 74-54. Applying the exemption.**

(a) The Cook County Assessor shall:

- (1) Annually verify potential eligible property owners; and
- (2) Provide to the Cook County Clerk the information necessary to calculate the exemption in accordance with the Ordinance.

(b) The Cook County Clerk shall remove the exempt value from the calculation of the property tax.

(c) The Cook County Treasurer shall state on the tax bill the amount of tax saved by the exemption.

**Sec. 74-55. Eligibility notification.**

The Assessor shall notify potentially eligible owners of record of Class 2 and up to Class 2-12 properties in Cook County of the existence of the Historic District Preservation Exemption Program for each triennial assessment cycle within sufficient time to apply.

**Sec. 74-56. Terminating eligibility.**

Eligibility for the program terminates at the time the property owner no longer has any property in the historic district, and/or tenant household income is above 115% of the Chicago Primary Metropolitan Statistical Area median income as defined by the United States Department of Housing and Urban Development.

**Sec. 74-57. Effective date.** This ordinance shall be in effect December 1, 2019. (Exemption discount should be reflected on the 2019 property tax bill payable in 2020).

[19-0733](#)

**Sponsored by:** STANLEY MOORE, DENNIS DEER, TONI PRECKWINKLE (President) and LARRY SUFFREDIN, Cook County Board of Commissioners

**PROPOSED ORDINANCE**

**COMPLETE COUNT CENSUS COMMISSION for COOK COUNTY**

**BE IT ORDAINED**, by the Cook County Board of Commissioners, that Chapter 2- Administration, Article VI, Boards, Commissions, and Committees, Division 1 - generally sections 2-477 through 2-479 of the Cook County Code, is hereby enacted as Follows:

**Sec. 2-477. Short Title.** This Division shall be known and may be cited as the “**Complete Count Census Commission for Cook County**” (**The Commission**)

**Sec. 2-478. - Policy and Purpose.**

(a) *Policy.*

This ordinance hereby creates a Commission to assist in the development of an accurate, timely and comprehensive census outreach plan to educate the population on the importance of the census having a complete and accurate population count. Strategic focus will be placed on addressing Hard to Count and underserved communities that the census historically missed - communities of color, urban and rural low-income households, immigrants, populations with language barriers, and young children. Two years prior to the census decennial the Commission shall be activated and a budget line item appropriated, empowering the Commission to perform its work.

(b) *Purpose.*

- (1) A complete and accurate population count is crucial to the well-being of the county. Federal officials rely on population data to allocate billions of dollars in federal funds to local communities.
- (2) An accurate population count is also used to determine fair reapportionment of congressional representation.
- (3) State and local officials use the population count in the redistricting processes to draw representative boundaries for federal, state and local districts.
- (4) The census data is also used to make decisions about infrastructure, such as where to build a new school or road. Similarly, local and national businesses utilize census data to decide whether and where to start or relocate a business.

**Sec. 2-479. - Complete Count Census Commission of Cook County.**

(a) The Commission will have eleven (11) members including: two (2) Commissioners who were the original sponsors of the ordinance who shall serve as Chair and Co-Chair of the Commission. Four (4) of the Commission members shall be selected by the Chair and Co-Chair Four (4) members of the Commission shall be appointed by the President of the Cook County Board of Commissioners which may include but not be limited to: civic leaders, business leaders or private sector representatives who have established excellent inclusion practices. The President shall also appoint by virtue of the position (1) Bureau Chief of Economic Development All to be confirmed by the Cook County Board.

(b) The Commission members will serve for two (2) years leading up to the decennial census (typically taken every 10 years in the month of April) and can be reappointed for consecutive decennial census terms.

(c) The Commission shall review and make recommendations on how the Commission can increase the participation in hard to count communities. This will be done in collaboration with Bureau of Economic Development for the creation of the request for proposal.

(d) The Commission will establish the guidelines and vision for the census outreach plan and oversee the implementation of the plan, and the creation of the request for proposals.

(e) The Commission has the authority to review, oversee and make recommendations on all proposals submitted to the Bureau of Economic Development as it relates to all census activities.

(f) The Commission will advise the office of the President and Board of Commissioners not less than quarterly on its recommendations. Six months prior to the decennial census the Commission will advise the President and the Board of Commissioners on a monthly basis.

(g) All meetings of the Commission will be open to the public.

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