



# Board of Commissioners of Cook County

118 North Clark Street  
Chicago, IL

## Legislation Details (With Text)

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**File #:** 22-6006      **Version:** 1      **Name:** Incentive Classification Waiver Extension  
**Type:** Ordinance Amendment      **Status:** Approved  
**File created:** 10/12/2022      **In control:** Board of Commissioners  
**On agenda:** 10/20/2022      **Final action:** 10/20/2022  
**Title:** PROPOSED ORDINANCE AMENDMENT

### EXTENDING THE INCENTIVE CLASSIFICATION AFFIDAVIT REQUIREMENT WAIVER

BE IT ORDAINED, by the Cook County Board of Commissioners, that Chapter 74 Taxation, Section 74-75 of the Cook County Code is hereby amended as Follows:

Sec. 74-75. - Incentive classification affidavit requirement waiver.

(a) This Section shall apply to existing incentives classifications, pending applications and eligibility/renewal applications submitted during the 2017, 2018, 2019, 2020, 2021, and 2022 and 2023 assessment years. The Assessor's Office shall liberally construe this Section to effectuate its intent as set forth in subsections (b) and (c) below.

(b) Compliance with the existing affidavit requirements of Sections 74-71(a)(2) and (a)(8), 74-71(b)(7), 74-71(c)(2), 74-72 and 74-74(b) and (d) shall be waived for the 2017, 2018, 2019, 2020, 2021, and 2022 and 2023 assessment years. Such waiver shall be lifted at the beginning of the 20232024 assessment year and the affidavit requirements of Sections 74-71, 74-72 and 74-74 that are then in effect shall be effective for the 20232024 assessment year and subsequent assessment years.

(c) Existing incentives classifications, pending applications and eligibility/renewal applications submitted during the 2017, 2018, 2019, 2020, 2021, and 2022 and 2023 assessment years shall not be suspended, revoked or terminated for failure to comply with the affidavit requirements of Sections 74-71(a)(2) and (a)(8), 74-71(b)(7), 74-71(c)(2), 74-72 and 74-74(b) and (d), and all affidavits submitted pursuant to such Sections shall be considered void for any purpose.

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

**Sponsors:** LARRY SUFFREDIN

**Indexes:**

**Code sections:**

**Attachments:**

Date	Ver.	Action By	Action	Result
10/20/2022	1	Board of Commissioners	suspend the rules	Pass
10/20/2022	1	Board of Commissioners	approve	Pass

### PROPOSED ORDINANCE AMENDMENT

### EXTENDING THE INCENTIVE CLASSIFICATION AFFIDAVIT REQUIREMENT WAIVER

BE IT ORDAINED, by the Cook County Board of Commissioners, that Chapter 74 Taxation, Section 74-75 of the Cook County Code is hereby amended as Follows:

**Sec. 74-75. - Incentive classification affidavit requirement waiver.**

(a) This Section shall apply to existing incentives classifications, pending applications and eligibility/renewal applications submitted during the 2017, 2018, 2019, 2020, 2021, ~~and 2022~~ and 2023 assessment years. The Assessor's Office shall liberally construe this Section to effectuate its intent as set forth in subsections (b) and (c) below.

(b) Compliance with the existing affidavit requirements of Sections 74-71(a)(2) and (a)(8), 74-71(b)(7), 74-71(c)(2), 74-72 and 74-74(b) and (d) shall be waived for the 2017, 2018, 2019, 2020, 2021, ~~and 2022~~ and 2023 assessment years. Such waiver shall be lifted at the beginning of the ~~2023~~2024 assessment year and the affidavit requirements of Sections 74-71, 74-72 and 74-74 that are then in effect shall be effective for the ~~2023~~2024 assessment year and subsequent assessment years.

(c) Existing incentives classifications, pending applications and eligibility/renewal applications submitted during the 2017, 2018, 2019, 2020, 2021, ~~and 2022~~ and 2023 assessment years shall not be suspended, revoked or terminated for failure to comply with the affidavit requirements of Sections 74-71(a)(2) and (a)(8), 74-71(b)(7), 74-71(c)(2), 74-72 and 74-74(b) and (d), and all affidavits submitted pursuant to such Sections shall be considered void for any purpose.

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