Legislation Details

File #:	19-4797	**Version:**	2	**Name:**	SURVIVNG SPOUSE TAX ABATEMENT
Type:	Ordinance			**Status:**	Approved
File created:	7/22/2019			**In control:**	Finance Committee
On agenda:	7/25/2019			**Final action:**	9/5/2019
Title:	PROPOSED SUBSTITUTE - ITEM #19-4797				

PROPOSED ORDINANCE

SURVIVING SPOUSE TAX ABATEMENT

WHEREAS, a 2012 Property Tax Code Act amendment (35 ILCS 200/18-178) permits the governing body of any county or municipality, by ordinance, to require the abatement of any percentage of the property taxes levied by the county or municipality on each parcel of a qualified property within the boundaries of the county or municipality that is owned by the surviving spouse of a fallen police officer, soldier or rescue worker; and

WHEREAS, 35 ILCS 200/18-178 defines a "Fallen police officer, soldier, or rescue worker" as an individual who dies: (1) as a result of or in the course of employment as a police officer; (2) while in the active service of a fire, rescue, or emergency medical service; or (3) while on active duty as a member of the United States Armed Services, including the National Guard, serving in Iraq or Afghanistan; and

WHEREAS, fallen police officers, soldiers, and rescue workers have put their lives on the line and have sacrificed for their family as a result of fulfilling their duties or aiding others; and

WHEREAS, the families of these brave individuals who have died in the line of duty should be supported as there are overwhelming financial, emotional and psychological costs associated with the loss of a loved one who dies in the line of duty; and

WHEREAS, in accordance with 35 ILCS 200/18-178, Cook County should implement a property tax abatement application that would permit the surviving spouse of a fallen police officer, soldier or rescue worker as defined in 35 ILCS 200/18-178(a) to seek abatement of the property taxes levied by the county on a qualified property; and

WHEREAS, the Cook County Board of Review (“Board of Review”) currently processes applications for exemptions, conducts hearings and makes recommendations to grant or not grant complete exemptions from property taxes; and

WHEREAS, the Board of Review and Cook County should develop an application process for property tax abatement permissible under 35 ILCS 200/18-178 that would be administered by the Board of Review; and

WHEREAS, the Board of Review should make itself available to the City of Chicago and any other municipality in the County of Cook to vet applications for such abatements permitted under 35 ILCS 200/18-178 and make recommendations for abatement eligibility to the applicable governing body for abatement authorization.

BE IT ORDAINED, by the Cook County Board of Commissioners, that Chapter 74 TAXATION, ARTICLE II REAL PROPERTY TAXATION, DIVISION 1. GENERALLY, SECTION 74-47 the Cook County Code is hereby enacted as Follows:

Sec. 74-47. Surviving Spouse Tax Abatement.

(a) Purpose. To permit 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. Upon receipt of said application to the Board of Review for a surviving spouse tax abatement, the Board of Review shall review and process the application and make a recommendation to the Cook County Chief Financial Officer, the Board President ("President") and the Cook County Board of Commissioners ("Board of Commissioners") regarding said abatement request, the percentage of taxes permissible for abatement and the duration of the abatement. The Board of Commissioners may approve said abatement request recommended by the Board of Review by Ordinance and order the abatement of the County's portion of the taxes levied on the qualified property.

(b) Definitions.

Fallen police officer, soldier, or rescue worker means an individual who dies: (1) as a result of or in the course of employment as a police officer; (2) while in the active service of a fire, rescue, or emergency medical service; or (3) while on active duty as a member of the United States Armed Services, including the National Guard, serving in Iraq or Afghanistan. Fallen police officer, soldier, or rescue worker, however, does not include any individual whose death was the result of that individual's own willful misconduct or abuse of alcohol or drugs.

Qualified property means a parcel of real property that is occupied by not more than two families, that is used as the principal residence by a surviving spouse, and that: (1) 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; (2) was acquired by the surviving spouse within two years after the police officer's, soldier's, or rescue worker's death if the surviving spouse was domiciled in the State at the time of that death; or (3) was acquired more than two years after the police officer's, soldier's, or rescue worker's death if surviving spouse qualified for an abatement for a former qualified property located in Cook County.

Surviving spouse means a spouse of a fallen police officer, soldier, or rescue worker who has not remarried.

(c) Application for Surviving Spouse Tax Abatement. The Board of Review shall develop and implement an application process for a surviving spouse of a fallen police officer, soldier, or rescue worker in which the surviving spouse may apply for an abatement of Cook County's or other participating municipalities' portion of property taxes levied against a qualified property.

(1) Abatement Period and Percentage. The duration of the abatement period on a qualified property to be considered by the Board of Review and the Board of Commissioners may revert to July 9, 2012. The percentage and duration of the abatement shall be recommended by the Board of Review to the Board of Commissioners following review of the application for abatement.

(2) Rules and Regulations. The Board of Review is permitted to implement rules and regulations in order to implement and process the applications for a surviving spouse tax abatement and issue any recommendations for abatement under this Section to the Board of Commissioners or other participating municipalities.

(d) Review, Recommendation and Approval of a Surviving Spouse Tax Abatement.

(1) The Board of Review shall review and process the applications for a surviving spouse tax abatement on a qualified property. Should the Board of Review recommend the abatement of taxes on a qualified property to a surviving spouse, the Board of Review shall issue its recommendation to the Chief Financial Officer of Cook County, the President and Board of Commissioners or other participating municipalities for the percentage and duration period of the surviving spouse tax abatement for each recommended surviving spouse applicant.

powered by Legistar™

(2) Following receipt of the Board of Review's abatement recommendation, the Board of Commissioners may by ordinance approve the Board of Review's abatement recommendation.

(3) The Cook County Board of Commissioners shall provide a certified copy of any ordinance approving a surviving spouse tax abatement on a qualified property to the County Clerk and any other Cook County tax official in order to process an approved surviving spouse tax abatement.

Effective date: This ordinance shall be in effect December 1, 2019

Sponsors: JOHN P. DALEY, TONI PRECKWINKLE (President), LARRY SUFFREDIN, JEFFREY R. TOBOLSKI, BRIDGET GAINER, LUIS ARROYO JR, DENNIS DEER, DONNA MILLER, STANLEY MOORE, SEAN M. MORRISON, PETER N. SILVESTRI, DEBORAH SIMS, SCOTT R. BRITTON, BRIDGET DEGNEN, BRANDON JOHNSON, BILL LOWRY, KEVIN B. MORRISON

Indexes:

Code sections:

Attachments:

Date	Ver.	Action By	Action	Result
9/5/2019	1	Board of Commissioners	approve as substituted	Pass
9/4/2019	1	Finance Committee	suspend the rules	Pass
9/4/2019	1	Finance Committee	recommend for approval as substituted	Pass
9/4/2019	1	Finance Committee	accept as substituted	Pass
7/25/2019	1	Board of Commissioners	refer	Pass

powered by Legistar™