



# City of Chicago



SO2019-5591

Office of the City Clerk

## Document Tracking Sheet

**Meeting Date:** 7/24/2019

**Sponsor(s):** Thompson (11)  
Lopez (15)  
Taliaferro (29)  
Waguespack (32)  
Scott, Jr. (24)  
Mitts (37)  
Tunney (44)  
Quinn (13)  
Tabares (23)  
Reboyas (30)  
Ervin (28)  
Austin (34)  
Sadlowski Garza (10)

**Type:** Ordinance

**Title:** Amendment of Municipal Code Title 3 by adding new Chapter 3-94 entitled "Fallen Heroes Property Tax Abatement"

**Committee(s) Assignment:** Committee on Finance

**SUBSTITUTE**  
**ORDINANCE**

**WHEREAS**, Section 18-178 of the Illinois Property Tax Code permits the governing body of a municipality, by ordinance, to enable the abatement of a percentage of the taxes levied by that municipality on property owned by the surviving spouse of a fallen police officer, soldier, or rescue worker; and

**WHEREAS**, Chicago's fallen police officers, soldiers, and rescue workers have given the ultimate sacrifice as a result of fulfilling their duties, and it is appropriate to honor that sacrifice; and

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

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CHICAGO:**

**SECTION 1.** Title 3 of the Municipal Code of Chicago is hereby amended by adding a new Chapter 3-94, as follows:

**CHAPTER 3-94**

**FALLEN HEROES PROPERTY TAX ABATEMENT**

**3-94-010 Definitions.**

For purposes of this chapter, the following definitions shall apply:

"Abatement Statute" means Section 18-178 of the Property Tax Code, codified at 35 ILCS 200/18-178.

"Fallen Hero" has the meaning ascribed to the term "fallen police officer, soldier, or rescue worker" in the Abatement Statute as in effect in 2019, with the additional requirement that such person had their primary residence in the City of Chicago at the time of his or her death.

"Qualified Property" has the meaning ascribed to that term in the Abatement Statute as in effect in 2019.

"Surviving Spouse" has the meaning ascribed to that term in the Abatement Statute as in effect in 2019.

**3-94-020 Abatement for the residence of a surviving spouse of a fallen hero.**

Pursuant to the Abatement Statute, one hundred percent of the City of Chicago portion of property taxes levied on each parcel of Qualified Property within the City shall be abated.

**3-94-030 Duration; Reapplication.**

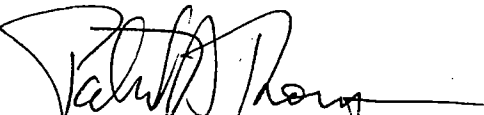
The abatement established by this chapter shall be in effect for the lifetime of a Surviving Spouse, and shall require reapplication pursuant to the more frequent of either (i) the schedule established by the Cook County Board of Review, or (ii) every three years.

**3-94-040 Administration.**

Consent and authority are hereby given to the Cook County Board of Review (for purposes of this Chapter, "Board") to review and process applications for the abatements established by this Chapter and, if circumstances warrant, solicit input from and make recommendations to the City Comptroller regarding abatements authorized by this Chapter. In the event further coordination with regard to the operation of this Chapter is deemed useful, the Comptroller is authorized to enter into an intergovernmental agreement with the Board for that purpose.

**SECTION 2.** Following due passage and publication of this ordinance, the City Clerk shall deliver a certified copy to this ordinance to the Cook County Clerk.

**SECTION 3.** This ordinance shall take effect upon its passage and publication and establishes eligibility for abatements of taxes assessed only after such effective date.



Patrick D. Thompson  
Alderman, 11<sup>th</sup> Ward

CHICAGO October 16, 2019

**To the President and Members of the City Council:**

**Your Committee on Finance having had under consideration** a substitute ordinance to amend Municipal Code Title 3 by adding new Chapter 3-94 to allow certain abatement of property tax levied on qualifying property pursuant to 35 ILCS 200/18-178 of the 2012 Property Tax Code.

**Having had the same under advisement, begs leave to report and recommend that your Honorable Body pass the proposed ordinance.**

This recommendation was concurred in by \_\_\_\_\_ (a viva voce vote)  
of members of the committee with 0 dissenting vote(s).

Respectfully submitted,

(signed) Scott E. Luque

Chairman