



# City of Chicago



O2019-5591

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 to allow surviving spouse of fallen police officer, soldier or rescue worker abatement of property tax levied on qualified property

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

**ORDINANCE**

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

**WHEREAS**, a 2012 Property Tax Code Act amendment (35 ILCS 200/18-178) permits the governing body of any municipality, by ordinance, to require the abatement of any percentage of the property taxes levied by the municipality on each parcel of a qualified property within the boundaries of the 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, the City of Chicago 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 City on a qualified property; and

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

**WHEREAS**, the Cook County Board of review should make itself available 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 RESOLVED**, that the City of Chicago asks the Cook County Assessor to submit a report to the City Council explaining formula and model; and

**BE IT FURTHER RESOLVED**, that at this special meeting of the council's committee on Finance the council, assessor, and assembled experts will discuss additional state, county, and city measures that can be taken to ensure that we properly honor these Chicagoans sacrifice.

**BE IT ORDAINED**, by the Mayor and members of the City Council of the City of Chicago, that Chapter 3 CHICAGO PROPERTY TAX LIMITATION, DIVISION 1. GENERALLY, SECTION 3-94 the Chicago Municipal Code is hereby enacted as follows:

**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**

### **CHICAGO PROPERTY TAX ABATEMENT ORDINANCE**

#### **3-94-10 Definitions.**

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

“Clerk” means the City Clerk of the City of Chicago.

“Fallen police officer, soldier, or rescue worker” has the meaning ascribed to this term in 35 ILCS 200/18-178.

“Qualified property” has the meaning ascribed to this term in 35 ILCS 200/18-178.

“Surviving spouse” has the meaning ascribed to this term in 35 ILCS 200/18-178.

#### **3-94-20 Abatement for the residence of a surviving spouse of a fallen police officer, soldier, or rescue worker.**

Pursuant of Section 18-178 of the Property tax code, codified at 35 ILCS 200/18-178, one hundred percent of the City of Chicago portion of property taxes levied on each parcel of qualified property within the City owned by a surviving spouse shall be abated for the lifetime of the surviving spouse as long as the surviving spouse remains unmarried.

#### **3-94-30 Delivery of ordinance and list of qualified properties.**

(a) For all qualified properties that exist on the effective date of this ordinance, the Clerk shall deliver to the Cook County Clerk’s office a certified copy of this ordinance with a list of qualified properties that are eligible for tax abatement under this Chapter. This list of qualified properties shall have information necessary to implement the tax abatement, including the Property Identification Number (PIN), address and owner name of each parcel of qualified property.

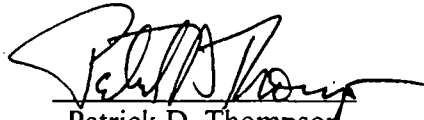
(b) For any qualified property owned by a surviving spouse that will be eligible for a tax abatement under this Chapter after the effective date of this ordinance, the clerk shall deliver to the Cook County Clerk’s office all information necessary to implement the tax Abatement with respect to that property, including the Property identification Number (PIN), address and owner name of each parcel of such qualified property.

(c) The Clerk may request a surviving spouse to submit, in a manner prescribed by the Clerk, information necessary to implement the tax abatement under this Chapter with regard to a qualified property owned by the surviving spouse. If the surviving spouse does not provide such information as prescribed by the Clerk or if such information is not otherwise publicly available, such property shall not be eligible for the tax abatement.

**3-94-40 Rules.**

The Clerk is authorized to adopt rules for the proper administration of this Chapter.

**SECTION 2.** This ordinance shall take effect upon its passage and publication

A handwritten signature in black ink, appearing to read "Patrick D. Thompson", written over a horizontal line.

Patrick D. Thompson  
Alderman, 11th Ward

## Chicago City Council Co-Sponsor Addition/Change

Document No.: 02019-5591 sub.

Subject: Fallen Heroes Property Tax Abatement CHAPTER  
3-94

Please Add Or Change The Co-Sponsor As Shown Below.

Alderman	<u>[Signature]</u>	( <u>15</u> Ward)
Alderman	<u>[Signature]</u>	( <u>29<sup>th</sup></u> Ward)
Alderman	<u>[Signature]</u>	( <u>32</u> Ward)
Alderman	<u>[Signature]</u>	( <u>24</u> Ward)
Alderman	<u>[Signature]</u>	( <u>37</u> Ward)

Add

Please Remove Or Change The Co-Sponsor As Shown Below.

Alderman	<u>[Signature]</u>	( <u>44</u> Ward)
Alderman	<u>[Signature]</u>	( <u>13</u> Ward)
Alderman	<u>[Signature]</u>	( <u>23</u> Ward)
Alderman	<u>[Signature]</u>	( <u>30</u> Ward)
Alderman	<u>[Signature]</u>	( <u>28</u> Ward)
	<u>Carrie Anselmi</u>	<u>34<sup>th</sup></u>

Date Filed 10/10/19

Signature [Signature]  
Principal Sponsor

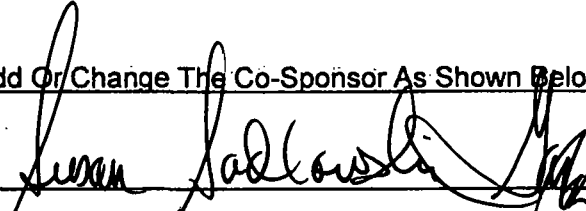
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- Chairman of Committee to which legislation was referred
  - City Clerk

**Chicago City Council Co-Sponsor Addition/Change**

Document No.: # 02019-5591 (Sub.)  
Subject: Fallen Heroes Property Tax Abatement


Please Add Or Change The Co-Sponsor As Shown Below.

Alderman  (      Ward)  
Alderman \_\_\_\_\_ (      Ward)  
Alderman \_\_\_\_\_ (      Ward)  
Alderman \_\_\_\_\_ (      Ward)  
Alderman \_\_\_\_\_ (      Ward)

Please Remove Or Change The Co-Sponsor As Shown Below.

Alderman \_\_\_\_\_ (      Ward)  
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Alderman \_\_\_\_\_ (      Ward)  
Alderman \_\_\_\_\_ (      Ward)  
Alderman \_\_\_\_\_ (      Ward)

Date Filed 10/10/19

Signature   
Principal Sponsor

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