

**10-O-02  
ORDINANCE**

**Sponsored by**

**THE HONORABLE JOAN PATRICIA MURPHY, COUNTY COMMISSIONER**

**AMENDMENT TO CLASSIFICATION SYSTEM FOR ASSESSMENT**

**BE IT ORDAINED**, by the Cook County Board of Commissioners that Chapter 74 Taxation, Section 74-68 of the Cook County Code is hereby amended as follows:

**Sec. 74-68. Classification system to apply with tax assessment year.**

(a) The incentive provisions of this division provided to qualifying parcels of real estate for Class 6b, Class C, Class 7a, Class 7b and Class 8 shall expire on December 31, 2015, unless otherwise reviewed by action of the County. Real estate granted a Class 6, Class 6a, Class 6b, Class 7 or Class 8 classification on or before December 31, 1994, shall retain such classification under the terms and conditions of this division prior to January 1, 1995. Real estate for which an application for Class 6a, Class 6b, Class 7 or Class 8 classification is filed with the Assessor on or before December 31, 1994, and which thereafter is determined by the Assessor to be eligible for the classification under the terms and conditions of this division after January 1, 1995, shall be entitled to receive such classification under such terms and conditions.

(b) Real estate granted a Class 6b, Class 6c, Class 7a, Class 7b or Class 8 classification on or before December 31, 1999, shall retain such classification under the terms and conditions of this division prior to January 1, 2000. Real estate for which an application for Class 6b, Class 6c, Class 7a, Class 7b or Class 8 classification is filed with the Assessor on or before December 31, 1999, and which thereafter is determined by the Assessor to be eligible for classification under the terms and conditions of this division existing prior to January 1, 2000, shall be entitled to receive such classification under such terms and conditions.

(c) Real Estate granted a Class 6b, Class 7a, Class 7b or Class 8 classification on or before December 31, 2004, shall retain such classification under the terms and conditions of the Ordinance prior to January 1, 2005. Real estate for which an application for Class 6b, Class 7a, Class 7b or Class 8 classification is filed with the Assessor on or before December 31, 2004, and which thereafter is determined by the Assessor to be eligible for classification under the terms and conditions of this Ordinance existing prior to January 1, 2005, shall be entitled to receive such classification under such terms and conditions.

**Effective Date:** This Amended Ordinance shall be in effect immediately upon adoption.

Approved and adopted this 1st day of December 2009.

TODD H. STROGER, President  
Cook County Board of Commissioners

Attest: DAVID ORR, County Clerk