Resolution of the County Board
of
Kankakee County, Illinois

RE: CERTIFICATION OF THE KANKAKEE COUNTY HISTORIC PRESERVATION ORDINANCE FOR ILLINOIS PROPERTY TAX ASSESSMENT FREEZE PROGRAM

WHEREAS, the Kankakee County Board, at its April 10, 2007 meeting passed a resolution creating the Kankakee County Historic Preservation Commission; and,

WHEREAS, the Kankakee County Board, at its December 9, 2008 meeting passed a resolution creating the Historic Preservation Ordinance of Kankakee County; and,

WHEREAS, the Kankakee County Board appointed nine (9) members to the Historic Preservation Commission and gave the members authority to apply to become a Certified Local Government (CLG), which would give the Historic Preservation Commission the authority to nominate property and/or structures as Historic Landmarks; and,

WHEREAS, the United States Department of the Interior and the Illinois Historic Preservation Agency approved the designation of the Kankakee County Historic Preservation Commission as a Certified Local Government in May 2009, therefore giving the Commission authority to nominate properties and/or structures as Historic Landmarks; and,

WHEREAS, the Kankakee County Historic Preservation Commission is asking for approval for the County Board Chairman to sign a request to the Illinois State Historic Preservation Office to certify our Kankakee County Historic Preservation Ordinance for participation in the Illinois Property Tax Assessment Freeze Program for owner-occupied national and local landmark properties, a copy of which is attached herein and made a part hereof, Exhibit A; and,

WHEREAS, the Finance Committee of the Kankakee County Board at its regularly scheduled and duly noticed meeting of February, February 28, 2018 having reviewed, discussed and considered the matter, recommends approval of the County Board Chairman signing a request to the Illinois State Historic Preservation Office to certify our Kankakee County Historic Preservation Ordinance.

NOW THEREFORE BE IT RESOLVED that the Kankakee County Board, at this regularly scheduled meeting of March 13, 2018, after review, consideration, and discussion accepts the recommendation of the Finance Committee and hereby approves the County Board Chairman signing a request to the Illinois State Historic Preservation Office to certify our Kankakee County Historic Preservation Ordinance for participation in the Illinois Property Tax Assessment Freeze Program for owner-occupied national and local landmark properties, a copy of which is attached herein and made a part hereof, Exhibit A.

PASSED and approved this 13th day of March 2018.

Andrew H. Wheeler, County Board Chairman

ATTEST:

Dan Hendrickson, County Clerk
Rachel Leibowitz, Ph.D., Deputy State Historic Preservation Officer
Illinois State Historic Preservation Office
Illinois Department of Natural Resources
1 Natural Resources Way
Springfield, Illinois 62702-1271

Re: Request to certify our ordinance for the Illinois Property Tax Assessment Freeze Program

The County of Kankakee requests certification of our historic preservation ordinance so that owners of locally landmarked properties can apply for the Property Tax Assessment Freeze Program, administered by the Illinois Department of Natural Resources.

Our unit of local government has a historic preservation ordinance in place that:
- is designed to preserve and rehabilitate buildings of historic significance;
- contains a process for designation of landmarks and historic districts with criteria consistent with those established by the U.S. Department of the Interior for the inclusion of places on the National Register of Historic Places;
- establishes a Historic Preservation Commission that meets regularly and is comprised of 5 or more members with demonstrated expertise and staggered terms;
- establishes standards for and definition of actions that merit review by the commission, including major alteration and/or demolition of designated historic resources; and
- contains procedures that ensures that due process is afforded to those affected, including notification, hearing, and appeals process.

I have enclosed the following:
- A copy of our current historic preservation ordinance;
- A map and address list of all designated landmarks and historic district boundaries;
- Statements of significance for landmarks and historic districts and representative photographs, if available.

Sincerely,

County Executive

Date
Property Tax Assessment Freeze

What is it?

The Property Tax Assessment Freeze Program freezes the assessed value of a historic, owner-occupied, principal residence for eight years when the owner undertakes a substantial, approved rehabilitation. The assessed value is brought back to market level over a period of four years. The Program, administered by the Illinois State Historic Preservation Office (IL SHPO), is free to Illinois homeowners.

Benefits

The Program benefits both the owner-occupant and the community by: ➤ encouraging the preservation of historic buildings through promotion, recognition, designation, and reuse; ➤ increasing the value of the rehabilitated property; ➤ returning underutilized structures to the tax rolls; ➤ revitalizing and stabilizing neighborhoods and often increasing the amount of available housing within a community; and ➤ sustainably reusing the built environment.

Provisions

To qualify for the Program, a property must: ➤ be a certified historic structure, either by listing on the National Register of Historic Places individually or in a district, or by local landmark designation in a community with an approved historic-preservation ordinance; ➤ be a single-family, owner-occupied, principal residence; or a condominium building or a cooperative building; or a residential building with up to six units as long as the building owner resides in a unit; ➤ undergo a rehabilitation whose budget exceeds 25% of the property's assessor's fair market value within a 24-month period; and ➤ undergo a rehabilitation that meets the Secretary of the Interior's "Standards for Rehabilitation."

How to apply

Step 1: Determine if you qualify ➤ Contact the IL SHPO or your local landmark commission to ask if your property qualifies as a certified historic structure. ➤ Determine the assessor's fair market value (or fair cash value) of your property by contacting your assessor or referring to your current property-tax bill. ➤ Decide whether the work (interior and exterior) will cost more than 25% of the assessor's fair market value. ➤ Contact the IL SHPO to discuss whether your work (interior and exterior) can meet the "Standards." Step 2: Get your planned work approved ➤ Consult IL SHPO's website for a more thorough explanation of the program, its application and instructions. ➤ Prior to construction, if possible, fill out and mail in Parts 1 and 2 of the application with the rehabilitation plans and pre-construction photographs. ➤ The IL SHPO will determine if the interior and exterior work complies with the "Standards." The IL SHPO's review may differ from that of your local commission. Once your Part 2 is approved by the IL SHPO, proceed with the rehabilitation. Step 3: Get your finished work approved ➤ When the project is finished, fill out and submit the Part 3 with photographs showing the completed work, a spreadsheet of expenses, and copies of receipts. ➤ If the IL SHPO determines the project meets all the requirements, it will mail you and the assessor a Certificate of Rehabilitation.

Important points

It is strongly recommended that you contact the IL SHPO early in the design process and submit Parts 1 and 2 prior to beginning any work. ➤ If the scope of work changes during construction, consult the IL SHPO to ensure the work continues to meet the "Standards." ➤ Applications must be submitted within two years of a project's completion. ➤ Any work done to the property during the freeze period must meet the "Standards." Contact the IL SHPO for their approval prior to commencing. ➤ If the property is sold within the twelve-year freeze period or if its use changes from that of a single-family, owner-occupied, principal residence, the freeze will be cancelled for the remainder of the freeze period. ➤ An owner may receive approval on Parts 1 and 2 and complete the rehabilitation, then sell the property to a new owner-occupant who signs and submits the Part 3 and takes the freeze. ➤ Condominiums and cooperatives should contact the IL SHPO to discuss how the Program may work best for their buildings.

Questions?

IL SHPO—Tax Incentives Coordinator
Illinois Department of Natural Resources
1 Natural Resources Way
Springfield, Illinois 62702
(217) 524-0276
http://www2.illinois.gov/shpo/Preserve/Pages/taxfreeze.aspx

This file is available for download at
http://www2.illinois.gov/shpo/Preserve/Documents/summary-taxfreeze.pdf