

LEE COUNTY BOARD  
DIXON, ILLINOIS

ORDINANCE NO. \_\_\_\_\_

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**OPT OUT OF SPECIAL ASSESSMENT FOR  
AFFORDABLE RENTAL HOUSING CONSTRUCTION AND REHABILITATION**

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WHEREAS, the General Assembly adopted 35 ILCS 200/15-178, effective July 29, 2021, which provides for a reduction in assessed value of eligible affordable housing construction or rehabilitation; and

WHEREAS, pursuant to Section 15-178 each Chief County Assessment Officer shall implement special assessment programs to reduce the assessed value of all eligible newly constructed residential real property or qualifying rehabilitation to all eligible existing residential real property; and

WHEREAS, Section 15-178 (b) allows counties with less than 3,000,000 inhabitants to opt out of this special assessment program upon passage of an ordinance by a majority vote of the board; and

WHEREAS, subsequent to a vote to opt out, any county may decide to implement one or both of the special assessment programs pursuant to Section 15-178 upon passage of an ordinance by a majority vote of the county board; and

WHEREAS, if this special assessment program were implemented, it would result in a subsequent shift in the tax burden, increasing taxes for all other taxpayers not qualified for this special assessment, and

WHEREAS, administration of the special assessment without additional resources would cause an undue burden to the Assessment Office; and

WHEREAS, Lee County desires to **OPT OUT** of the special assessment of Affordable Rental Housing as prescribed in 35ILCS 200/15-178.

NOW, THEREFORE BE IT ORDAINED THAT, as of passage and approval, the Lee County Board hereby **OPTS OUT** of participation in Special Assessment for Affordable Rental Housing Construction and Rehabilitation, retaining the option to **OPT IN** in the future if, in the Lee County Board's determination, an appropriate project is presented.

PASSED BY THE LEE COUNTY BOARD  
THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2022

By: \_\_\_\_\_  
Lee County Board Chairman

ATTEST:

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Lee County Clerk