

**23-1644**  
**ORDINANCE AMENDMENT**

**Sponsored by**  
**THE HONORABLE DONNA MILLER, COUNTY COMMISSIONER**

**AN AMENDMENT TO CHAPTER 74, ARTICLE II, REAL PROPERTY TAXATION**

**BE IT ORDAINED**, by the Cook County Board of Commissioners, that Chapter 74 - Taxation, Article II - Real Property Taxation, Division 2 - Classification System for Assessment, Sections 74-63 and 74-64 are hereby amended as follows:

**Sec. 74-63. Assessment classes.**

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(12) Class 7d. Real estate used for a qualifying existing grocery store, expansion or renovation of an existing grocery store, new construction of a grocery store, or re-use of vacant commercial space for a grocery store located in a food desert. For this section, a “food desert” means a location lacking fresh fruit, vegetables, and other healthful whole foods, in part due to a lack of grocery stores, farmers' markets, or healthy food providers as defined in 20 ILCS 2310/2310-22, and that location is included in the Illinois Department of Public Health’s - Illinois Food Deserts Annual Report. For this section, “grocery store” shall be defined as a commercial retail business where: (a) the majority of the sales floor area that is open and accessible to the public is occupied by produce, food, and beverage products, and household items that are packaged for preparation and consumption for daily living needs; (b) includes dedicated areas for the sale of full-service items including a meats, deli products, and ~~bakery department~~ fresh bakery goods; (c) at least 55% of its employee workforce is employed on a full time basis. For this section, full time employee shall be defined as any employee who works an average of at least 30 hours per week for more than 120 days in a year. An applicant must obtain from the municipality in which the real estate is located, or the County Board if the real estate is located in an unincorporated area, an Ordinance or Resolution expressly stating that the municipality or County Board, as the case may be, has determined that the incentive provided by Class 7d is necessary for the development or retention of a grocery store located in a food desert, as defined in this section, to occur on that specific real estate and that the municipality or County Board, as the case may be, supports and consents to the Class 7d application to the Assessor. “Retention” shall mean that if the qualifying grocery store were to close or relocate, the tract of land would become a “food desert” as defined in this section.

In addition, the Ordinance or Resolution shall:

1. Provide verification that the subject property is in a food desert, as defined herein;
2. State the applicant's intended use of the property as a grocery store as defined herein;  
and
3. State that an Economic Disclosure Statement, as defined in this Division, was received and filed by the municipality or County Board, as the case may be.

In order to determine eligibility for Class 7d, the application for Class 7d shall be submitted to the Assessor and the Bureau of Economic Development. Upon receipt of the application and the necessary supporting data, the Bureau of Economic Development shall forward the application to the Economic Development Advisory Committee of the County for its review and a resolution in support of the Class 7d application. Upon receipt of a resolution in support of the Class 7d application, the Bureau of Economic Development shall forward the resolution to the Assessor. The Assessor shall review the application, supporting data, findings of the Committee and other appropriate facts to certify the grocery store eligible for Class 7d under this Division.

The Class 7d incentive shall be for the term set out in Section 74-64 (12) and be limited to only one renewal. The applicant may apply for one renewal during or after the tenth year of the initial term of the incentive, but before the expiration of the twelfth year of the initial term of the incentive. The applicant must obtain a municipal or County Board Ordinance or Resolution that supports and consents to the renewal and present such Ordinance or Resolution to the Assessor as a part of the process of applying for the renewal. The supporting Ordinance or Resolution need not be filed simultaneously with the application for renewal, but the supporting Ordinance or Resolution must be filed with the Assessor before the renewal of the incentive can be granted.

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**Sec. 74-64. Market value percentages.**

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(12) Class 7d: Ten percent for first ten years and for any subsequent ten-year renewal periods; if the incentive is not renewed, 15 percent in year 11 and 20 percent in year 12. ~~This incentive may be renewed once.~~ If the incentive is renewed: 10 percent through the first ten years of the renewed incentive, 15 percent in year 11 of the renewed incentive and 20 percent in year 12 of the renewed incentive.

**Effective date:** This ordinance amendment shall be in effect immediately upon adoption.

Approved and adopted this 27th of April 2023.

**TONI PRECKWINKLE**, President  
Cook County Board of Commissioners

Attest: **KAREN A. YARBROUGH**, County Clerk