



SOUTH SUBURBAN MAYORS & MANAGERS ASSOCIATION

July 19, 2023

- Alsip
- Beecher
- Blue Island
- Burnham
- Calumet City
- Calumet Park
- Chicago Heights
- Country Club Hills
- Crestwood
- Crete
- Dixmoor
- Dolton
- East Hazel Crest
- Flossmoor
- Ford Heights
- Glenwood
- Harvey
- Hazel Crest
- Homewood
- Lansing
- Lynwood
- Markham
- Matteson
- Midlothian
- Mokena
- Monee
- Oak Forest
- Olympia Fields
- Orland Hills
- Orland Park
- Park Forest
- Peotone
- Phoenix
- Posen
- Richton Park
- Riverdale
- Robbins
- Sauk Village
- South Chicago Heights
- South Holland
- Steger
- Thornton
- Tinley Park
- University Park
- Worth

The Honorable JB Pritzker
 Governor
 207 Statehouse
 Springfield, IL 62706

Dear Governor Pritzker:

On behalf of 39 south suburban Cook County municipalities that are members of the South Suburban Mayors and Managers Association (SSMMA), I am contacting you to express our strong concerns with Section 10-805 of the recently passed House Bill 2507, the Property Tax Omnibus Bill, and **to ask you to strike Section 10-805 from HB 2507 via an amendatory veto.**

Specifically, HB 2507, Section 10-805 (page 148) contains the following language:

Sec. 10-805. Property assessment equity; nursing homes and specialized mental health facilities. Beginning with tax year 2023, real property that is located in a county with more than 3,000,000 inhabitants and that is used to provide services requiring a license under the Nursing Home Care Act or under the Specialized Mental Health Facilities Act shall not be assessed at a higher level of assessment than residential property in the county in which the nursing home or mental health services facility is located.

This provision within the bill will negatively impact municipalities and other taxing districts located within Cook County—ultimately impacting every taxpayer within affected districts.

Section 10-805 changes the Nursing Home and Mental Health Facilities assessment of short term for-profit commercial properties from 25% (commercial) to 10% (residential) which would result in reduced tax bills for nursing home property owners. Unfortunately, this same sum transfers to all other property taxpayers in affected districts. The effect of Sec. 10-805 is increased rates for residential and commercial property taxes due to the loss of millions in tax revenues that had been generated by for-profit nursing homes or facilities (currently assessed as commercial properties). We believe the significance of the shift to other taxpayers is an unanticipated consequence that was not fully recognized by General Assembly members when the bill was passed.

In our Southland region, there are numerous nursing homes whose tax assessment would be reduced in perpetuity which harms not only municipalities but also significantly affects school