

COOK COUNTY ASSESSOR
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Cook County Assessor's Office Informational Checklist

New applicant (can be owner/substantial owner/tenant) for Incentive classification, must file:

- ☐ Living Wage Affidavit
- ☐ Cook County Minimum Wage Affidavit
- ☐ Federal – State Labor Law Affidavit

An Owner or Substantial Owner on an existing Incentive, must annually file:

- ☐ Living Wage Affidavit
- ☐ Cook County Minimum Wage Affidavit

Existing Incentive classification on the property and a New Owner or Substantial Owner, must annually file:

- ☐ Living Wage Affidavit
- ☐ Cook County Minimum Wage Affidavit

And must file upon becoming a New Owner or Substantial Owner:

- ☐ Federal – State Labor Law Affidavit

Renewal of an Incentive classification, an owner/substantial owner/tenant, must annually file:

- ☐ Living Wage Affidavit
- ☐ Cook County Minimum Wage Affidavit

And must file with the Renewal Application:

- ☐ Federal – State Labor Law Affidavit

A tenant on an existing Incentive classification, must annually file:

- ☐ Cook County Minimum Wage Affidavit
- ☐ Federal – State Labor Law Affidavit

After year 2020, a tenant on an existing Incentive must annually file:

- ☐ Living Wage Affidavit
- ☐ Cook County Minimum Wage Affidavit

New applicant for Class L, must report as part of the application:

- ☐ aggregate investment amount
- ☐ number of jobs created

Note: The compliance affidavits under Sections 74-71(b)(7), 74-71(c)(2), 74-72 and 74-74 (b) and (d) were previously waived by an amendment to the Incentive Ordinance (Sec.74-75) for tax years 2017 and 2018. Any affidavit you previously submitted for the 2017 and 2018 tax year are considered waived and void. The amendment reinstates the compliance affidavits requirement for tax year 2019.

All existing Incentive classifications are required to submit a Federal – State Labor Law Affidavit upon receiving notice by the Assessor.

- **Do tenants have to pay a Living Wage?**

Beginning on July 1, 2020, all employers who are new tenants in properties that receive a Class 6b or Class 8 industrial tax incentive will have to pay their employees (as defined in the Ordinance) the Living Wage

Prevailing Wage Requirements - Section 74-71 (b)

- ***Who has to comply with the new Prevailing Wage Requirements?***

Any owner of real estate that, on or after September 1, 2018, is an applicant for or recipient of, any property tax incentive under any Assessment Class for which a Resolution or Ordinance from the municipality or the County Board is or was required, or where an authorized officer letter is or was obtained in lieu of such Resolution or Ordinance.

- ***By whom and where are Certified Payrolls required to be filed?***

The owner of the real estate or, if required by the owner, the contractor or subcontractor for the construction work being performed, must file certified payrolls electronically with the municipality or the Cook County Board, for unincorporated Cook County, that approved the Ordinance or Resolution for the tax incentive. A certified payroll must be filed for only those calendar months during which construction work has occurred.

- ***Where is the Prevailing Wage Affidavit required to be filed?***

The Prevailing Wage Affidavit must be filed by the owner of the real estate with the municipality that approved the Ordinance or Resolution for the tax incentive or the Cook County Board, for unincorporated Cook County.

- ***Who is required to keep a copy of the Certified Payroll and Prevailing Wage Affidavit?***

The governmental body that approved the Ordinance or Resolution in support of the tax incentive must maintain in its files and records the Certified Payroll and the Prevailing Wage Affidavit submitted by the owner of such property stating that such owner shall pay, or cause a contractor, subcontractor, or lessee to pay, the prevailing rate of wages.

- ***Who is the "governmental body"?***

The municipality that approved the Resolution or Ordinance in support of the tax incentive or the Cook County Bureau of Economic Development for real estate located in unincorporated Cook County.

- ***Does BED have a website or email address to which Certified Payrolls and Prevailing Wage Affidavits are to be sent for tax incentives approved by the Board for real estate located in unincorporated Cook County?***

Yes; the email address to which Certified Payrolls and Prevailing Wage Affidavits should be sent is prevailingwage.compliance@cookcountyil.gov. PLEASE NOTE THAT THIS ADDRESS IS TO BE USED ONLY FOR TAX INCENTIVES IN UNINCORPORATED COOK COUNTY.

(b) *Prevailing wage requirement.*

- (1) Notwithstanding anything contained in [Section 74-71\(b\)](#) to the contrary, and for the avoidance of doubt, any real estate granted any Property Tax Incentive under any Assessment Class as set forth in [Section 74-71\(b\)\(4\)b](#) on or before September 1, 2018 shall not be subject to the terms and conditions of [Section 74-71\(b\)](#). Real estate for which an application for any classification is filed with the Assessor on or before September 1, 2018 and which thereafter is determined by the Assessor to be eligible for the classification under the terms and conditions of this Division after September 1, 2018, shall not be subject to the terms and conditions of [Section 74-71\(b\)](#).
- (2) Any owner of real estate that on or after September 1, 2018, is an applicant for, or recipient of, any Property Tax Incentive under any Assessment Class as set forth in Division 2 of this Article for which a Resolution or Ordinance from the municipality or the County Board is or was required, or where an authorized officer letter is or was obtained in lieu of such Resolution or Ordinance, shall pay all laborers, workers and mechanics engaged in Construction work within the subject property not less than the prevailing rate of wages paid for work of a similar character on public works in Cook County. This requirement extends to all contractors, subcontractors, and lessees who perform such Construction work, whether or not at the direction of the owner.
- (3) The prevailing rate of wages shall be the same as the then-current rate for Cook County determined pursuant to the Illinois Prevailing Wage Act (820 ILCS 130/0.01 et seq.).
- (4) a. Unless otherwise defined herein, the definition of any terms used in this Section which are also used in the Illinois Prevailing Wage Act (820 ILCS 130/0.01 et seq.) shall be the same as that set forth in the Illinois Prevailing Wage Act.
b. For the purposes of [Section 74-71\(b\)](#):
Property Tax Incentive means a reduction in the assessment level as set forth in Division 2 of this Article for any property regardless of the Assessment Class for which a Resolution or Ordinance from the municipality or the County Board is or was required, or where an authorized officer letter is or was obtained in lieu of such Resolution or Ordinance.

Construction work means all work on any newly constructed building or any improvement or renovation on any existing building or structure, on any real estate receiving a property tax incentive involving laborers, workers or mechanics, regardless of the public or private nature of the project. This includes any maintenance, repair, assembly, or disassembly work performed on equipment whether owned, leased, or rented.
- (5) Any owner of real estate that on or after September 1, 2018, is an applicant for, or recipient of, any Property Tax Incentive under any Assessment Class as set forth in Division 2 of this Article for which a Resolution or Ordinance from the municipality or the County Board is or was required, or where an authorized officer letter is or was obtained in lieu of such Resolution or Ordinance, shall:
 - a. Keep, or cause a contractor, subcontractor, or lessee performing the Construction work within the subject property to keep, for a period of five years from the date of the last payment made, records of all laborers, mechanics, and other workers engaged in Construction work within the subject property. Such records shall include:
 - (i) The worker's name;
 - (ii) The worker's address;
 - (iii) The worker's telephone number when available;
 - (iv) The worker's social security number;
 - (v) The worker's classification or classifications;
 - (vi) The worker's gross and net wages paid in each pay period;
 - (vii) The worker's number of hours worked each day;
 - (viii) The worker's starting and ending times of work each day;
 - (ix) The worker's hourly wage rate;
 - (x) The worker's hourly overtime wage rate;

- (xi) The worker's hourly fringe benefit rates;
 - (xii) The name and address of each fringe benefit fund;
 - (xiii) The plan sponsor of each fringe benefit, if applicable; and
 - (xiv) The plan administrator of each fringe benefit, if applicable; and
- b. No later than the fifteenth day of each calendar month file, or cause a contractor, subcontractor, or lessee performing the Construction work to file electronically with the governmental body approving said resolution or ordinance a certified payroll for the immediately preceding month. A certified payroll must be filed for only those calendar months during which such Construction work has occurred. The certified payroll shall consist of a complete copy of the records identified in subsection (5)a. but may exclude the starting and ending times of work each day. The certified payroll shall be accompanied by a statement signed by the owner or an officer, authorized employee, or agent of the owner which avers that:
- (i) He or she has examined the certified payroll records required to be submitted by this Section and such records are true and accurate; and
 - (ii) The hourly rate paid to each worker is not less than the general prevailing rate of hourly wages required by this Section.

An owner is not prohibited from relying on the certification of a contractor, subcontractor, or lessee provided the owner does not knowingly rely upon a false certification. Each governmental body shall keep the records submitted in accordance with this subsection b. for a period of five years from the date of the last payment for Construction work. The records submitted in accordance with this subsection b. shall be considered public records, except an employee's address, telephone number, and social security number, and made available in accordance with the Freedom of Information Act. The governmental body shall accept any reasonable submissions that meet the requirements of this Section.

- (6) The recipient must provide credible evidence that, at all times after it receives and maintains any tax incentive classification under Division 2 of this Article, if any Construction work, occurs at the subject property, then any contractors, subcontractors, or lessees who perform such work must participate in an active apprenticeship and training program approved and registered with the United States Department of Labor's Office of Apprenticeship, if the contractor or subcontractor employs people in a covered occupation.
- (7) Prevailing Wage Affidavit. Every municipality or the Cook County Board that provides a Resolution or Ordinance or authorized officer letter, as the case may be, to an applicant for, or a recipient of, any Property Tax Incentive as set forth in Section 71-74(b)(4)b. shall maintain in its files and records documentation that such municipality or the County Board received and filed the Prevailing Wage Affidavit submitted by the owner of such property stating that such owner shall pay, or cause a contractor, subcontractor, or lessee to pay, the prevailing rate of wages in compliance with this Section and comply with subsections (b)(5) and (b)(6) of this Section. The failure to file such affidavit and supporting documents within the time established by the Assessor's rules shall result in the loss of the incentive for the period relating to the non-filing or revocation under [Section 74-73](#).