



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.