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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.*