

# HB4283



## 100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

HB4283

by Rep. Linda Chapa LaVia

### SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-170

Amends the Property Tax Code. Provides that, beginning in taxable year 2018, the maximum reduction under the Senior Citizens Homestead Exemption is \$8,000 in counties with 3,000,000 or more inhabitants and \$7,000 in all other counties. Effective immediately.

LRB100 16249 HLH 31372 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by changing  
5 Section 15-170 as follows:

6 (35 ILCS 200/15-170)

7 Sec. 15-170. Senior citizens homestead exemption. An  
8 annual homestead exemption limited, except as described here  
9 with relation to cooperatives or life care facilities, to a  
10 maximum reduction set forth below from the property's value, as  
11 equalized or assessed by the Department, is granted for  
12 property that is occupied as a residence by a person 65 years  
13 of age or older who is liable for paying real estate taxes on  
14 the property and is an owner of record of the property or has a  
15 legal or equitable interest therein as evidenced by a written  
16 instrument, except for a leasehold interest, other than a  
17 leasehold interest of land on which a single family residence  
18 is located, which is occupied as a residence by a person 65  
19 years or older who has an ownership interest therein, legal,  
20 equitable or as a lessee, and on which he or she is liable for  
21 the payment of property taxes. Before taxable year 2004, the  
22 maximum reduction shall be \$2,500 in counties with 3,000,000 or  
23 more inhabitants and \$2,000 in all other counties. For taxable

1 years 2004 through 2005, the maximum reduction shall be \$3,000  
2 in all counties. For taxable years 2006 and 2007, the maximum  
3 reduction shall be \$3,500. For taxable years 2008 through 2011,  
4 the maximum reduction is \$4,000 in all counties. For taxable  
5 year 2012, the maximum reduction is \$5,000 in counties with  
6 3,000,000 or more inhabitants and \$4,000 in all other counties.  
7 For taxable years 2013 through 2016, the maximum reduction is  
8 \$5,000 in all counties. For taxable ~~year~~ ~~years~~ 2017 ~~and~~  
9 ~~thereafter~~, the maximum reduction is \$8,000 in counties with  
10 3,000,000 or more inhabitants and \$5,000 in all other counties.  
11 For taxable years 2018 and thereafter, the maximum reduction is  
12 \$8,000 in counties with 3,000,000 or more inhabitants and  
13 \$7,000 in all other counties.

14 For land improved with an apartment building owned and  
15 operated as a cooperative, the maximum reduction from the value  
16 of the property, as equalized by the Department, shall be  
17 multiplied by the number of apartments or units occupied by a  
18 person 65 years of age or older who is liable, by contract with  
19 the owner or owners of record, for paying property taxes on the  
20 property and is an owner of record of a legal or equitable  
21 interest in the cooperative apartment building, other than a  
22 leasehold interest. For land improved with a life care  
23 facility, the maximum reduction from the value of the property,  
24 as equalized by the Department, shall be multiplied by the  
25 number of apartments or units occupied by persons 65 years of  
26 age or older, irrespective of any legal, equitable, or

1 leasehold interest in the facility, who are liable, under a  
2 contract with the owner or owners of record of the facility,  
3 for paying property taxes on the property. In a cooperative or  
4 a life care facility where a homestead exemption has been  
5 granted, the cooperative association or the management firm of  
6 the cooperative or facility shall credit the savings resulting  
7 from that exemption only to the apportioned tax liability of  
8 the owner or resident who qualified for the exemption. Any  
9 person who willfully refuses to so credit the savings shall be  
10 guilty of a Class B misdemeanor. Under this Section and  
11 Sections 15-175, 15-176, and 15-177, "life care facility" means  
12 a facility, as defined in Section 2 of the Life Care Facilities  
13 Act, with which the applicant for the homestead exemption has a  
14 life care contract as defined in that Act.

15 When a homestead exemption has been granted under this  
16 Section and the person qualifying subsequently becomes a  
17 resident of a facility licensed under the Assisted Living and  
18 Shared Housing Act, the Nursing Home Care Act, the Specialized  
19 Mental Health Rehabilitation Act of 2013, the ID/DD Community  
20 Care Act, or the MC/DD Act, the exemption shall continue so  
21 long as the residence continues to be occupied by the  
22 qualifying person's spouse if the spouse is 65 years of age or  
23 older, or if the residence remains unoccupied but is still  
24 owned by the person qualified for the homestead exemption.

25 A person who will be 65 years of age during the current  
26 assessment year shall be eligible to apply for the homestead

1 exemption during that assessment year. Application shall be  
2 made during the application period in effect for the county of  
3 his residence.

4 Beginning with assessment year 2003, for taxes payable in  
5 2004, property that is first occupied as a residence after  
6 January 1 of any assessment year by a person who is eligible  
7 for the senior citizens homestead exemption under this Section  
8 must be granted a pro-rata exemption for the assessment year.  
9 The amount of the pro-rata exemption is the exemption allowed  
10 in the county under this Section divided by 365 and multiplied  
11 by the number of days during the assessment year the property  
12 is occupied as a residence by a person eligible for the  
13 exemption under this Section. The chief county assessment  
14 officer must adopt reasonable procedures to establish  
15 eligibility for this pro-rata exemption.

16 The assessor or chief county assessment officer may  
17 determine the eligibility of a life care facility to receive  
18 the benefits provided by this Section, by affidavit,  
19 application, visual inspection, questionnaire or other  
20 reasonable methods in order to insure that the tax savings  
21 resulting from the exemption are credited by the management  
22 firm to the apportioned tax liability of each qualifying  
23 resident. The assessor may request reasonable proof that the  
24 management firm has so credited the exemption.

25 The chief county assessment officer of each county with  
26 less than 3,000,000 inhabitants shall provide to each person

1 allowed a homestead exemption under this Section a form to  
2 designate any other person to receive a duplicate of any notice  
3 of delinquency in the payment of taxes assessed and levied  
4 under this Code on the property of the person receiving the  
5 exemption. The duplicate notice shall be in addition to the  
6 notice required to be provided to the person receiving the  
7 exemption, and shall be given in the manner required by this  
8 Code. The person filing the request for the duplicate notice  
9 shall pay a fee of \$5 to cover administrative costs to the  
10 supervisor of assessments, who shall then file the executed  
11 designation with the county collector. Notwithstanding any  
12 other provision of this Code to the contrary, the filing of  
13 such an executed designation requires the county collector to  
14 provide duplicate notices as indicated by the designation. A  
15 designation may be rescinded by the person who executed such  
16 designation at any time, in the manner and form required by the  
17 chief county assessment officer.

18 The assessor or chief county assessment officer may  
19 determine the eligibility of residential property to receive  
20 the homestead exemption provided by this Section by  
21 application, visual inspection, questionnaire or other  
22 reasonable methods. The determination shall be made in  
23 accordance with guidelines established by the Department.

24 In counties with 3,000,000 or more inhabitants, beginning  
25 in taxable year 2010, each taxpayer who has been granted an  
26 exemption under this Section must reapply on an annual basis.

1 The chief county assessment officer shall mail the application  
2 to the taxpayer. In counties with less than 3,000,000  
3 inhabitants, the county board may by resolution provide that if  
4 a person has been granted a homestead exemption under this  
5 Section, the person qualifying need not reapply for the  
6 exemption.

7 In counties with less than 3,000,000 inhabitants, if the  
8 assessor or chief county assessment officer requires annual  
9 application for verification of eligibility for an exemption  
10 once granted under this Section, the application shall be  
11 mailed to the taxpayer.

12 The assessor or chief county assessment officer shall  
13 notify each person who qualifies for an exemption under this  
14 Section that the person may also qualify for deferral of real  
15 estate taxes under the Senior Citizens Real Estate Tax Deferral  
16 Act. The notice shall set forth the qualifications needed for  
17 deferral of real estate taxes, the address and telephone number  
18 of county collector, and a statement that applications for  
19 deferral of real estate taxes may be obtained from the county  
20 collector.

21 Notwithstanding Sections 6 and 8 of the State Mandates Act,  
22 no reimbursement by the State is required for the  
23 implementation of any mandate created by this Section.

24 (Source: P.A. 99-180, eff. 7-29-15; 100-401, eff. 8-25-17.)

25 Section 99. Effective date. This Act takes effect upon  
26 becoming law.