

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 and thereafter, the maximum reduction is  
8 \$5,000 in all counties.

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

1 the cooperative or facility shall credit the savings resulting  
2 from that exemption only to the apportioned tax liability of  
3 the owner or resident who qualified for the exemption. Any  
4 person who willfully refuses to so credit the savings shall be  
5 guilty of a Class B misdemeanor. Under this Section and  
6 Sections 15-175, 15-176, and 15-177, "life care facility" means  
7 a facility, as defined in Section 2 of the Life Care Facilities  
8 Act, with which the applicant for the homestead exemption has a  
9 life care contract as defined in that Act.

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

20 A person who will be 65 years of age during the current  
21 assessment year shall be eligible to apply for the homestead  
22 exemption during that assessment year. Application shall be  
23 made during the application period in effect for the county of  
24 his residence.

25 Beginning with assessment year 2003, for taxes payable in  
26 2004, property that is first occupied as a residence after

1 January 1 of any assessment year by a person who is eligible  
2 for the senior citizens homestead exemption under this Section  
3 must be granted a pro-rata exemption for the assessment year.  
4 The amount of the pro-rata exemption is the exemption allowed  
5 in the county under this Section divided by 365 and multiplied  
6 by the number of days during the assessment year the property  
7 is occupied as a residence by a person eligible for the  
8 exemption under this Section. The chief county assessment  
9 officer must adopt reasonable procedures to establish  
10 eligibility for this pro-rata exemption.

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

20 The chief county assessment officer of each county with  
21 less than 3,000,000 inhabitants shall provide to each person  
22 allowed a homestead exemption under this Section a form to  
23 designate any other person to receive a duplicate of any notice  
24 of delinquency in the payment of taxes assessed and levied  
25 under this Code on the property of the person receiving the  
26 exemption. The duplicate notice shall be in addition to the

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

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

19 ~~In counties with 3,000,000 or more inhabitants, beginning~~  
20 ~~in taxable year 2010, each taxpayer who has been granted an~~  
21 ~~exemption under this Section must reapply on an annual basis.~~  
22 ~~The chief county assessment officer shall mail the application~~  
23 ~~to the taxpayer.~~ In all counties ~~with less than 3,000,000~~  
24 ~~inhabitants~~, the county board may by resolution provide that if  
25 a person has been granted a homestead exemption under this  
26 Section, the person qualifying need not reapply for the

1 exemption.

2 ~~If In counties with less than 3,000,000 inhabitants, if the~~  
3 assessor or chief county assessment officer requires annual  
4 application for verification of eligibility for an exemption  
5 once granted under this Section, the application shall be  
6 mailed to the taxpayer.

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

16 In counties with 3,000,000 or more inhabitants, the  
17 assessor and the county recorder of deeds shall establish a  
18 policy and practice for the regular exchange of information for  
19 the purpose of alerting the assessor whenever the transfer of  
20 ownership of any property receiving an exemption under this  
21 Section has occurred. When such a transfer occurs, the assessor  
22 shall mail a notice to the new owner of the property (i)  
23 informing the new owner that the exemption will remain in place  
24 through the year of the transfer, after which it will be  
25 cancelled and (ii) providing information pertaining to the  
26 rules for reapplying for the exemption if the homeowner

1 qualifies.

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

5       (Source: P.A. 98-7, eff. 4-23-13; 98-104, eff. 7-22-13; 98-756,  
6 eff. 7-16-14; 99-180, eff. 7-29-15.)

7       Section 99. Effective date. This Act takes effect upon  
8 becoming law.