

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 renumbering  
5 Section 15-174, by changing Sections 9-275, 15-167, 15-168,  
6 15-169, 15-170, 15-172, 15-173, 15-175, 15-176, 15-177, and  
7 15-180, by adding Division headings to Division 20 of Article  
8 10, Division 1 of Article 15, and Division 2 of Article 15, and  
9 by adding Sections 15-13 and 15-163 and Division 3 of Article  
10 15 as follows:

11 (35 ILCS 200/9-275)

12 Sec. 9-275. Erroneous homestead exemptions.

13 (a) For purposes of this Section:

14 "Erroneous homestead exemption" means a homestead  
15 exemption that was granted for real property in a taxable year  
16 if the property was not eligible for that exemption in that  
17 taxable year. If the taxpayer receives an erroneous homestead  
18 exemption under a single Section of this Code for the same  
19 property in multiple years, that exemption is considered a  
20 single erroneous homestead exemption for purposes of this  
21 Section. However, if the taxpayer receives erroneous homestead  
22 exemptions under multiple Sections of this Code for the same  
23 property, or if the taxpayer receives erroneous homestead

1 exemptions under the same Section of this Code for multiple  
2 properties, then each of those exemptions is considered a  
3 separate erroneous homestead exemption for purposes of this  
4 Section.

5 "Homestead exemption" means an exemption under Division 2  
6 of Article 15 of this Code ~~Section 15-165 (veterans with~~  
7 ~~disabilities), 15-167 (returning veterans), 15-168 (persons~~  
8 ~~with disabilities), 15-169 (standard homestead for veterans~~  
9 ~~with disabilities), 15-170 (senior citizens), 15-172 (senior~~  
10 ~~citizens assessment freeze), 15-175 (general homestead),~~  
11 ~~15-176 (alternative general homestead), or 15-177 (long-time~~  
12 ~~occupant).~~

13 "Erroneous exemption principal amount" means the total  
14 difference between the property taxes actually billed to a  
15 property index number and the amount of property taxes that  
16 would have been billed but for the erroneous exemption or  
17 exemptions.

18 "Taxpayer" means the property owner or leasehold owner that  
19 erroneously received a homestead exemption upon property.

20 (b) Notwithstanding any other provision of law, in counties  
21 with 3,000,000 or more inhabitants, the chief county assessment  
22 officer shall include the following information with each  
23 assessment notice sent in a general assessment year: (1) a list  
24 of each homestead exemption available under Article 15 of this  
25 Code and a description of the eligibility criteria for that  
26 exemption; (2) a list of each homestead exemption applied to

1 the property in the current assessment year; (3) information  
2 regarding penalties and interest that may be incurred under  
3 this Section if the taxpayer received an erroneous homestead  
4 exemption in a previous taxable year; and (4) notice of the  
5 60-day grace period available under this subsection. If, within  
6 60 days after receiving his or her assessment notice, the  
7 taxpayer notifies the chief county assessment officer that he  
8 or she received an erroneous homestead exemption in a previous  
9 taxable year, and if the taxpayer pays the erroneous exemption  
10 principal amount, plus interest as provided in subsection (f),  
11 then the taxpayer shall not be liable for the penalties  
12 provided in subsection (f) with respect to that exemption.

13 (c) In counties with 3,000,000 or more inhabitants, when  
14 the chief county assessment officer determines that one or more  
15 erroneous homestead exemptions was applied to the property, the  
16 erroneous exemption principal amount, together with all  
17 applicable interest and penalties as provided in subsections  
18 (f) and (j), shall constitute a lien in the name of the People  
19 of Cook County on the property receiving the erroneous  
20 homestead exemption. Upon becoming aware of the existence of  
21 one or more erroneous homestead exemptions, the chief county  
22 assessment officer shall cause to be served, by both regular  
23 mail and certified mail, a notice of discovery as set forth in  
24 subsection (c-5). The chief county assessment officer in a  
25 county with 3,000,000 or more inhabitants may cause a lien to  
26 be recorded against property that (1) is located in the county

1 and (2) received one or more erroneous homestead exemptions if,  
2 upon determination of the chief county assessment officer, the  
3 taxpayer received: (A) one or 2 erroneous homestead exemptions  
4 for real property, including at least one erroneous homestead  
5 exemption granted for the property against which the lien is  
6 sought, during any of the 3 collection years immediately prior  
7 to the current collection year in which the notice of discovery  
8 is served; or (B) 3 or more erroneous homestead exemptions for  
9 real property, including at least one erroneous homestead  
10 exemption granted for the property against which the lien is  
11 sought, during any of the 6 collection years immediately prior  
12 to the current collection year in which the notice of discovery  
13 is served. Prior to recording the lien against the property,  
14 the chief county assessment officer shall cause to be served,  
15 by both regular mail and certified mail, return receipt  
16 requested, on the person to whom the most recent tax bill was  
17 mailed and the owner of record, a notice of intent to record a  
18 lien against the property. The chief county assessment officer  
19 shall cause the notice of intent to record a lien to be served  
20 within 3 years from the date on which the notice of discovery  
21 was served.

22 (c-5) The notice of discovery described in subsection (c)  
23 shall: (1) identify, by property index number, the property for  
24 which the chief county assessment officer has knowledge  
25 indicating the existence of an erroneous homestead exemption;  
26 (2) set forth the taxpayer's liability for principal, interest,

1 penalties, and administrative costs including, but not limited  
2 to, recording fees described in subsection (f); (3) inform the  
3 taxpayer that he or she will be served with a notice of intent  
4 to record a lien within 3 years from the date of service of the  
5 notice of discovery; (4) inform the taxpayer that he or she may  
6 pay the outstanding amount, plus interest, penalties, and  
7 administrative costs at any time prior to being served with the  
8 notice of intent to record a lien or within 30 days after the  
9 notice of intent to record a lien is served; and (5) inform the  
10 taxpayer that, if the taxpayer provided notice to the chief  
11 county assessment officer as provided in subsection (d-1) of  
12 Section 15-175 of this Code, upon submission by the taxpayer of  
13 evidence of timely notice and receipt thereof by the chief  
14 county assessment officer, the chief county assessment officer  
15 will withdraw the notice of discovery and reissue a notice of  
16 discovery in compliance with this Section in which the taxpayer  
17 is not liable for interest and penalties for the current tax  
18 year in which the notice was received.

19 For the purposes of this subsection (c-5):

20 "Collection year" means the year in which the first and  
21 second installment of the current tax year is billed.

22 "Current tax year" means the year prior to the collection  
23 year.

24 (d) The notice of intent to record a lien described in  
25 subsection (c) shall: (1) identify, by property index number,  
26 the property against which the lien is being sought; (2)

1 identify each specific homestead exemption that was  
2 erroneously granted and the year or years in which each  
3 exemption was granted; (3) set forth the erroneous exemption  
4 principal amount due and the interest amount and any penalty  
5 and administrative costs due; (4) inform the taxpayer that he  
6 or she may request a hearing within 30 days after service and  
7 may appeal the hearing officer's ruling to the circuit court;  
8 (5) inform the taxpayer that he or she may pay the erroneous  
9 exemption principal amount, plus interest and penalties,  
10 within 30 days after service; and (6) inform the taxpayer that,  
11 if the lien is recorded against the property, the amount of the  
12 lien will be adjusted to include the applicable recording fee  
13 and that fees for recording a release of the lien shall be  
14 incurred by the taxpayer. A lien shall not be filed pursuant to  
15 this Section if the taxpayer pays the erroneous exemption  
16 principal amount, plus penalties and interest, within 30 days  
17 of service of the notice of intent to record a lien.

18 (e) The notice of intent to record a lien shall also  
19 include a form that the taxpayer may return to the chief county  
20 assessment officer to request a hearing. The taxpayer may  
21 request a hearing by returning the form within 30 days after  
22 service. The hearing shall be held within 90 days after the  
23 taxpayer is served. The chief county assessment officer shall  
24 promulgate rules of service and procedure for the hearing. The  
25 chief county assessment officer must generally follow rules of  
26 evidence and practices that prevail in the county circuit

1 courts, but, because of the nature of these proceedings, the  
2 chief county assessment officer is not bound by those rules in  
3 all particulars. The chief county assessment officer shall  
4 appoint a hearing officer to oversee the hearing. The taxpayer  
5 shall be allowed to present evidence to the hearing officer at  
6 the hearing. After taking into consideration all the relevant  
7 testimony and evidence, the hearing officer shall make an  
8 administrative decision on whether the taxpayer was  
9 erroneously granted a homestead exemption for the taxable year  
10 in question. The taxpayer may appeal the hearing officer's  
11 ruling to the circuit court of the county where the property is  
12 located as a final administrative decision under the  
13 Administrative Review Law.

14 (f) A lien against the property imposed under this Section  
15 shall be filed with the county recorder of deeds, but may not  
16 be filed sooner than 60 days after the notice of intent to  
17 record a lien was delivered to the taxpayer if the taxpayer  
18 does not request a hearing, or until the conclusion of the  
19 hearing and all appeals if the taxpayer does request a hearing.  
20 If a lien is filed pursuant to this Section and the taxpayer  
21 received one or 2 erroneous homestead exemptions during any of  
22 the 3 collection years immediately prior to the current  
23 collection year in which the notice of discovery is served,  
24 then the erroneous exemption principal amount, plus 10%  
25 interest per annum or portion thereof from the date the  
26 erroneous exemption principal amount would have become due if

1 properly included in the tax bill, shall be charged against the  
2 property by the chief county assessment officer. However, if a  
3 lien is filed pursuant to this Section and the taxpayer  
4 received 3 or more erroneous homestead exemptions during any of  
5 the 6 collection years immediately prior to the current  
6 collection year in which the notice of discovery is served, the  
7 erroneous exemption principal amount, plus a penalty of 50% of  
8 the total amount of the erroneous exemption principal amount  
9 for that property and 10% interest per annum or portion thereof  
10 from the date the erroneous exemption principal amount would  
11 have become due if properly included in the tax bill, shall be  
12 charged against the property by the chief county assessment  
13 officer. If a lien is filed pursuant to this Section, the  
14 taxpayer shall not be liable for interest that accrues between  
15 the date the notice of discovery is served and the date the  
16 lien is filed. Before recording the lien with the county  
17 recorder of deeds, the chief county assessment officer shall  
18 adjust the amount of the lien to add administrative costs,  
19 including but not limited to the applicable recording fee, to  
20 the total lien amount.

21 (g) If a person received an erroneous homestead exemption  
22 under Section 15-170 and: (1) the person was the spouse, child,  
23 grandchild, brother, sister, niece, or nephew of the previous  
24 taxpayer; and (2) the person received the property by bequest  
25 or inheritance; then the person is not liable for the penalties  
26 imposed under this Section for any year or years during which



1 the chief county assessment officer did not require an annual  
2 application for the exemption. However, that person is  
3 responsible for any interest owed under subsection (f).

4 (h) If the erroneous homestead exemption was granted as a  
5 result of a clerical error or omission on the part of the chief  
6 county assessment officer, and if the taxpayer has paid the tax  
7 bills as received for the year in which the error occurred,  
8 then the interest and penalties authorized by this Section with  
9 respect to that homestead exemption shall not be chargeable to  
10 the taxpayer. However, nothing in this Section shall prevent  
11 the collection of the erroneous exemption principal amount due  
12 and owing.

13 (i) A lien under this Section is not valid as to (1) any  
14 bona fide purchaser for value without notice of the erroneous  
15 homestead exemption whose rights in and to the underlying  
16 parcel arose after the erroneous homestead exemption was  
17 granted but before the filing of the notice of lien; or (2) any  
18 mortgagee, judgment creditor, or other lienor whose rights in  
19 and to the underlying parcel arose before the filing of the  
20 notice of lien. A title insurance policy for the property that  
21 is issued by a title company licensed to do business in the  
22 State showing that the property is free and clear of any liens  
23 imposed under this Section shall be prima facie evidence that  
24 the taxpayer is without notice of the erroneous homestead  
25 exemption. Nothing in this Section shall be deemed to impair  
26 the rights of subsequent creditors and subsequent purchasers

1 under Section 30 of the Conveyances Act.

2 (j) When a lien is filed against the property pursuant to  
3 this Section, the chief county assessment officer shall mail a  
4 copy of the lien to the person to whom the most recent tax bill  
5 was mailed and to the owner of record, and the outstanding  
6 liability created by such a lien is due and payable within 30  
7 days after the mailing of the lien by the chief county  
8 assessment officer. This liability is deemed delinquent and  
9 shall bear interest beginning on the day after the due date at  
10 a rate of 1.5% per month or portion thereof. Payment shall be  
11 made to the county treasurer. Upon receipt of the full amount  
12 due, as determined by the chief county assessment officer, the  
13 county treasurer shall distribute the amount paid as provided  
14 in subsection (k). Upon presentment by the taxpayer to the  
15 chief county assessment officer of proof of payment of the  
16 total liability, the chief county assessment officer shall  
17 provide in reasonable form a release of the lien. The release  
18 of the lien provided shall clearly inform the taxpayer that it  
19 is the responsibility of the taxpayer to record the lien  
20 release form with the county recorder of deeds and to pay any  
21 applicable recording fees.

22 (k) The county treasurer shall pay collected erroneous  
23 exemption principal amounts, pro rata, to the taxing districts,  
24 or their legal successors, that levied upon the subject  
25 property in the taxable year or years for which the erroneous  
26 homestead exemptions were granted, except as set forth in this

1 Section. The county treasurer shall deposit collected  
2 penalties and interest into a special fund established by the  
3 county treasurer to offset the costs of administration of the  
4 provisions of this Section by the chief county assessment  
5 officer's office, as appropriated by the county board. If the  
6 costs of administration of this Section exceed the amount of  
7 interest and penalties collected in the special fund, the chief  
8 county assessor shall be reimbursed by each taxing district or  
9 their legal successors for those costs. Such costs shall be  
10 paid out of the funds collected by the county treasurer on  
11 behalf of each taxing district pursuant to this Section.

12 (1) The chief county assessment officer in a county with  
13 3,000,000 or more inhabitants shall establish an amnesty period  
14 for all taxpayers owing any tax due to an erroneous homestead  
15 exemption granted in a tax year prior to the 2013 tax year. The  
16 amnesty period shall begin on the effective date of this  
17 amendatory Act of the 98th General Assembly and shall run  
18 through December 31, 2013. If, during the amnesty period, the  
19 taxpayer pays the entire arrearage of taxes due for tax years  
20 prior to 2013, the county clerk shall abate and not seek to  
21 collect any interest or penalties that may be applicable and  
22 shall not seek civil or criminal prosecution for any taxpayer  
23 for tax years prior to 2013. Failure to pay all such taxes due  
24 during the amnesty period established under this Section shall  
25 invalidate the amnesty period for that taxpayer.

26 The chief county assessment officer in a county with

1 3,000,000 or more inhabitants shall (i) mail notice of the  
2 amnesty period with the tax bills for the second installment of  
3 taxes for the 2012 assessment year and (ii) as soon as possible  
4 after the effective date of this amendatory Act of the 98th  
5 General Assembly, publish notice of the amnesty period in a  
6 newspaper of general circulation in the county. Notices shall  
7 include information on the amnesty period, its purpose, and the  
8 method by which to make payment.

9 Taxpayers who are a party to any criminal investigation or  
10 to any civil or criminal litigation that is pending in any  
11 circuit court or appellate court, or in the Supreme Court of  
12 this State, for nonpayment, delinquency, or fraud in relation  
13 to any property tax imposed by any taxing district located in  
14 the State on the effective date of this amendatory Act of the  
15 98th General Assembly may not take advantage of the amnesty  
16 period.

17 A taxpayer who has claimed 3 or more homestead exemptions  
18 in error shall not be eligible for the amnesty period  
19 established under this subsection.

20 (Source: P.A. 98-93, eff. 7-16-13; 98-756, eff. 7-16-14;  
21 98-811, eff. 1-1-15; 98-1143, eff. 1-1-15; 99-143, eff.  
22 7-27-15; 99-851, eff. 8-19-16.)

23 (35 ILCS 200/Art. 10 Div. 20 heading new)

24 Division 20. Community stabilization assessment freeze pilot  
25 program

1 (35 ILCS 200/10-800) (was 35 ILCS 200/15-174)  
2 Sec. 10-800 ~~15-174~~. Community stabilization assessment  
3 freeze pilot program.

4 (a) Beginning January 1, 2015 and ending June 30, 2029, the  
5 chief county assessment officer of any county may reduce the  
6 assessed value of improvements to residential real property in  
7 accordance with subsection (b) for 10 taxable years after the  
8 improvements are put in service, if and only if all of the  
9 following factors have been met:

10 (1) the improvements are residential;

11 (2) the parcel was purchased or otherwise conveyed to  
12 the taxpayer after January 1 of the taxable year and that  
13 conveyance was not a tax sale as required under the  
14 Property Tax Code;

15 (3) the parcel is located in a targeted area;

16 (4) for single family homes, the taxpayer occupies the  
17 improvements on the parcel as his or her primary residence;  
18 for residences of one to 6 units that will not be  
19 owner-occupied, the taxpayer replaces 2 primary building  
20 systems as outlined in this Section;

21 (5) the transfer from the holder of the prior mortgage  
22 to the taxpayer was an arm's length transaction, in that  
23 the taxpayer has no legal relationship to the holder of the  
24 prior mortgage;

25 (6) an existing residential dwelling structure of no

1 more than 6 units on the parcel was unoccupied at the time  
2 of conveyance for a minimum of 6 months, or the parcel was  
3 ordered by a court of competent jurisdiction to be  
4 deconverted in accordance with the provisions governing  
5 distressed condominiums as provided in the Condominium  
6 Property Act;

7 (7) the parcel is clear of unreleased liens and has no  
8 outstanding tax liabilities attached against it; and

9 (8) the purchase price did not exceed the Federal  
10 Housing Administration's loan limits then in place for the  
11 area in which the improvement is located.

12 To be eligible for the benefit conferred by this Section,  
13 residential units must (i) meet local building codes, or if  
14 there are no local building codes, Housing Quality Standards,  
15 as determined by the U.S. Department of Housing and Urban  
16 Development from time to time and (ii) be owner-occupied or in  
17 need of substantial rehabilitation. "Substantial  
18 rehabilitation" means, at a minimum, compliance with local  
19 building codes and the replacement or renovation of at least 2  
20 primary building systems. Although the cost of each primary  
21 building system may vary, the combined expenditure for making  
22 the building compliant with local codes and replacing primary  
23 building systems must be at least \$5 per square foot, adjusted  
24 by the Consumer Price Index for All Urban Consumers, as  
25 published annually by the U.S. Department of Labor. "Primary  
26 building systems", together with their related

1 rehabilitations, specifically approved for this program are:

2 (1) Electrical. All electrical work must comply with  
3 applicable codes; it may consist of a combination of any of  
4 the following alternatives:

5 (A) installing individual equipment and appliance  
6 branch circuits as required by code (the minimum being  
7 a kitchen appliance branch circuit);

8 (B) installing a new emergency service, including  
9 emergency lighting with all associated conduits and  
10 wiring;

11 (C) rewiring all existing feeder conduits ("home  
12 runs") from the main switchgear to apartment area  
13 distribution panels;

14 (D) installing new in-wall conduits for  
15 receptacles, switches, appliances, equipment, and  
16 fixtures;

17 (E) replacing power wiring for receptacles,  
18 switches, appliances, equipment, and fixtures;

19 (F) installing new light fixtures throughout the  
20 building including closets and central areas;

21 (G) replacing, adding, or doing work as necessary  
22 to bring all receptacles, switches, and other  
23 electrical devices into code compliance;

24 (H) installing a new main service, including  
25 conduit, cables into the building, and main disconnect  
26 switch; and

1 (I) installing new distribution panels, including  
2 all panel wiring, terminals, circuit breakers, and all  
3 other panel devices.

4 (2) Heating. All heating work must comply with  
5 applicable codes; it may consist of a combination of any of  
6 the following alternatives:

7 (A) installing a new system to replace one of the  
8 following heat distribution systems: (i) piping and  
9 heat radiating units, including new main line venting  
10 and radiator venting; or (ii) duct work, diffusers, and  
11 cold air returns; or (iii) any other type of existing  
12 heat distribution and radiation/diffusion components;  
13 or

14 (B) installing a new system to replace one of the  
15 following heat generating units: (i) hot water/steam  
16 boiler; (ii) gas furnace; or (iii) any other type of  
17 existing heat generating unit.

18 (3) Plumbing. All plumbing work must comply with  
19 applicable codes. Replace all or a part of the in-wall  
20 supply and waste plumbing; however, main supply risers,  
21 waste stacks and vents, and code-conforming waste lines  
22 need not be replaced.

23 (4) Roofing. All roofing work must comply with  
24 applicable codes; it may consist of either of the following  
25 alternatives, separately or in combination:

26 (A) replacing all rotted roof decks and



1 insulation; or

2 (B) replacing or repairing leaking roof membranes  
3 (10% is the suggested minimum replacement of  
4 membrane); restoration of the entire roof is an  
5 acceptable substitute for membrane replacement.

6 (5) Exterior doors and windows. Replace the exterior  
7 doors and windows. Renovation of ornate entry doors is an  
8 acceptable substitute for replacement.

9 (6) Floors, walls, and ceilings. Finishes must be  
10 replaced or covered over with new material. Acceptable  
11 replacement or covering materials are as follows:

12 (A) floors must have new carpeting, vinyl tile,  
13 ceramic, refurbished wood finish, or a similar  
14 substitute;

15 (B) walls must have new drywall, including joint  
16 taping and painting; or

17 (C) new ceilings must be either drywall, suspended  
18 type, or a similar substitute.

19 (7) Exterior walls.

20 (A) replace loose or crumbling mortar and masonry  
21 with new material;

22 (B) replace or paint wall siding and trim as  
23 needed;

24 (C) bring porches and balconies to a sound  
25 condition; or

26 (D) any combination of (A), (B), and (C).

1           (8) Elevators. Where applicable, at least 4 of the  
2 following 7 alternatives must be accomplished:

3           (A) replace or rebuild the machine room controls  
4 and refurbish the elevator machine (or equivalent  
5 mechanisms in the case of hydraulic elevators);

6           (B) replace hoistway electro-mechanical items  
7 including: ropes, switches, limits, buffers, levelers,  
8 and deflector sheaves (or equivalent mechanisms in the  
9 case of hydraulic elevators);

10          (C) replace hoistway wiring;

11          (D) replace door operators and linkage;

12          (E) replace door panels at each opening;

13          (F) replace hall stations, car stations, and  
14 signal fixtures; or

15          (G) rebuild the car shell and refinish the  
16 interior.

17       (9) Health and safety.

18           (A) install or replace fire suppression systems;

19           (B) install or replace security systems; or

20           (C) environmental remediation of lead-based paint,  
21 asbestos, leaking underground storage tanks, or radon.

22       (10) Energy conservation improvements undertaken to  
23 limit the amount of solar energy absorbed by a building's  
24 roof or to reduce energy use for the property, including  
25 any of the following activities:

26           (A) installing or replacing reflective roof

- 1 coatings (flat roofs);
- 2 (B) installing or replacing R-38 roof insulation;
- 3 (C) installing or replacing R-19 perimeter wall
- 4 insulation;
- 5 (D) installing or replacing insulated entry doors;
- 6 (E) installing or replacing Low E, insulated
- 7 windows;
- 8 (F) installing or replacing low-flow plumbing
- 9 fixtures;
- 10 (G) installing or replacing 90% sealed combustion
- 11 heating systems;
- 12 (H) installing or replacing direct exhaust hot
- 13 water heaters;
- 14 (I) installing or replacing mechanical ventilation
- 15 to exterior for kitchens and baths;
- 16 (J) installing or replacing Energy Star
- 17 appliances;
- 18 (K) installing low VOC interior paints on interior
- 19 finishes;
- 20 (L) installing or replacing fluorescent lighting
- 21 in common areas; or
- 22 (M) installing or replacing grading and
- 23 landscaping to promote on-site water retention.

24 (b) For the first 7 years after the improvements are placed

25 in service, the assessed value of the improvements shall be

26 reduced by an amount equal to 90% of the difference between the

1 base year assessed value of the improvements and the assessed  
2 value of the improvements in the current taxable year. The  
3 property will continue to be eligible for the benefits under  
4 this Section in the eighth and ninth taxable years after the  
5 improvements are placed in service, calculated as follows, if  
6 and only if all of the factors in subsection (a) of this  
7 Section continue to be met: in the eighth taxable year, the  
8 assessed value of the improvements shall be reduced by an  
9 amount equal to 65% of the difference between the base year  
10 assessed value of the improvements and the assessed value of  
11 the improvements in the current taxable year, and in the ninth  
12 taxable year, the assessed value of the improvements shall be  
13 reduced by an amount equal to 35% of the difference between the  
14 base year assessed value of the improvements and the assessed  
15 value of the improvements in the current taxable year. The  
16 benefit will cease in the tenth taxable year.

17 (c) In order to receive benefits under this Section, in  
18 addition to any information required by the chief county  
19 assessment officer, the taxpayer must also submit the following  
20 information to the chief county assessment officer for review:

21 (1) the owner's name;

22 (2) the postal address and permanent index number of  
23 the parcel;

24 (3) a deed or other instrument conveying the parcel to  
25 the current owner;

26 (4) evidence that the purchase price is within the

1 Federal Housing Administration's loan limits for the area  
2 in which the improvement is located;

3 (5) certification that the parcel was unoccupied at the  
4 time of conveyance to the current owner for a minimum of at  
5 least 6 months;

6 (6) evidence that the parcel is clear of unreleased  
7 liens and has no outstanding tax liabilities attached  
8 against it;

9 (7) evidence that the improvements meet local building  
10 codes, or if there are no local building codes, Housing  
11 Quality Standards, as determined by the U.S. Department of  
12 Housing and Urban Development from time to time, which may  
13 be shown by a certificate of occupancy issued by the  
14 appropriate local government or the certification by a home  
15 inspector licensed by the State of Illinois; and

16 (8) any additional information as reasonably required  
17 by the chief county assessment officer.

18 (d) The chief county assessment officer shall notify the  
19 taxpayer as to whether or not the parcel meets the requirements  
20 of this Section. If the parcel does not meet the requirements  
21 of this Section, the chief county assessment officer shall  
22 provide written notice of any deficiencies to the taxpayer, who  
23 will then have 14 days from the date of notification to provide  
24 supplemental information showing compliance with this Section.  
25 If the taxpayer does not exercise this right to cure the  
26 deficiency, or if the information submitted, in the sole

1 judgment of the chief county assessment officer, is  
2 insufficient to meet the requirements of this Section, the  
3 chief county assessment officer shall provide a written  
4 explanation of the reasons for denial. A taxpayer may  
5 subsequently reapply for the benefit if the deficiencies are  
6 cured at a later date, but no later than 2019. The chief county  
7 assessment officer may charge a reasonable application fee to  
8 offset the administrative expenses associated with the  
9 program.

10 (e) The benefit conferred by this Section is limited as  
11 follows:

12 (1) The owner is eligible to apply for the benefit  
13 conferred by this Section beginning January 1, 2015 through  
14 December 31, 2019. If approved, the reduction will be  
15 effective for the current taxable year, which will be  
16 reflected in the tax bill issued in the following taxable  
17 year.

18 (2) The reduction outlined in this Section shall  
19 continue for a period of 10 years, and may not be extended  
20 or renewed for any additional period.

21 (3) At the completion of the assessment freeze period  
22 described here, the entire parcel will be assessed as  
23 otherwise provided in this Code.

24 (4) If there is a transfer of ownership during the  
25 period of the assessment freeze, then the benefit conferred  
26 by this Section shall not apply on or after the date of

1           that transfer unless (i) the property is conveyed by an  
2           owner who does not occupy the improvements as a primary  
3           residence to an owner who will occupy the improvements as a  
4           primary residence and (ii) all requirements of this Section  
5           continue to be met.

6           (f) If the taxpayer does not occupy or intend to occupy the  
7           residential dwelling as his or her principal residence within a  
8           reasonable time, as determined by the chief county assessment  
9           officer, the taxpayer must:

10           (1) immediately secure the residential dwelling in  
11           accordance with the requirements of this Section;

12           (2) complete sufficient rehabilitation to bring the  
13           improvements into compliance with local building codes,  
14           including, without limitation, regulations concerning  
15           lead-based paint and asbestos remediation; and

16           (3) complete rehabilitation within 18 months of  
17           conveyance.

18           (g) For the purposes of this Section,

19           "Base year" means the taxable year prior to the taxable  
20           year in which the property is purchased by the eligible  
21           homeowner.

22           "Secure" means that:

23           (1) all doors and windows are closed and secured  
24           using secure doors, windows without broken or cracked  
25           panes, commercial-quality metal security panels filled  
26           with like-kind material as the surrounding wall, or

1 plywood installed and secured in accordance with local  
2 ordinances; at least one building entrance shall be  
3 accessible from the exterior and secured with a door  
4 that is locked to allow access only to authorized  
5 persons;

6 (2) all grass and weeds on the vacant residential  
7 property are maintained below 10 inches in height,  
8 unless a local ordinance imposes a lower height;

9 (3) debris, trash, and litter on any portion of the  
10 exterior of the vacant residential property is removed  
11 in compliance with local ordinance;

12 (4) fences, gates, stairs, and steps that lead to  
13 the main entrance of the building are maintained in a  
14 structurally sound and reasonable manner;

15 (5) the property is winterized when appropriate;

16 (6) the exterior of the improvements are  
17 reasonably maintained to ensure the safety of  
18 passersby; and

19 (7) vermin and pests are regularly exterminated on  
20 the exterior and interior of the property.

21 "Targeted area" means a distressed community that  
22 meets the geographic, poverty, and unemployment criteria  
23 for a distressed community set forth in 12 C.F.R. 1806.200.  
24 (Source: P.A. 98-789, eff. 1-1-15.)

25 (35 ILCS 200/Art. 15 Div. 1 heading new)



1           Division 1. Non-homestead exemptions in all counties

2           (35 ILCS 200/15-13 new)

3           Sec. 15-13. Applicability. This Division 1 applies in all  
4 counties and encompasses this Section and Sections occurring  
5 after this Section and prior to Section 15-163.

6           (35 ILCS 200/Art. 15 Div. 2 heading new)

7           Division 2. Homestead exemptions in counties of 3,000,000 or  
8                                   more inhabitants

9           (35 ILCS 200/15-163 new)

10          Sec. 15-163. Applicability. This Division 2 applies in  
11 counties with 3,000,000 or more inhabitants and encompasses  
12 this Section and Sections occurring after this Section and  
13 prior to Section 15-261.

14          (35 ILCS 200/15-167)

15          Sec. 15-167. Returning Veterans' Homestead Exemption.

16          (a) Beginning with taxable year 2007, a homestead  
17 exemption, limited to a reduction set forth under subsection  
18 (b), from the property's value, as equalized or assessed by the  
19 Department, is granted for property that is owned and occupied  
20 as the principal residence of a veteran returning from an armed  
21 conflict involving the armed forces of the United States who is  
22 liable for paying real estate taxes on the property and is an

1 owner of record of the property or has a legal or equitable  
2 interest therein as evidenced by a written instrument, except  
3 for a leasehold interest, other than a leasehold interest of  
4 land on which a single family residence is located, which is  
5 occupied as the principal residence of a veteran returning from  
6 an armed conflict involving the armed forces of the United  
7 States who has an ownership interest therein, legal, equitable  
8 or as a lessee, and on which he or she is liable for the payment  
9 of property taxes. For purposes of the exemption under this  
10 Section, "veteran" means an Illinois resident who has served as  
11 a member of the United States Armed Forces, a member of the  
12 Illinois National Guard, or a member of the United States  
13 Reserve Forces.

14 (b) The ~~In all counties, the~~ reduction is \$5,000 for the  
15 taxable year in which the veteran returns from active duty in  
16 an armed conflict involving the armed forces of the United  
17 States; however, if the veteran first acquires his or her  
18 principal residence during the taxable year in which he or she  
19 returns, but after January 1 of that year, and if the property  
20 is owned and occupied by the veteran as a principal residence  
21 on January 1 of the next taxable year, he or she may apply the  
22 exemption for the next taxable year, and only the next taxable  
23 year, after he or she returns. Beginning in taxable year 2010,  
24 the reduction shall also be allowed for the taxable year after  
25 the taxable year in which the veteran returns from active duty  
26 in an armed conflict involving the armed forces of the United

1 States. For land improved with an apartment building owned and  
2 operated as a cooperative, the maximum reduction from the value  
3 of the property, as equalized by the Department, must be  
4 multiplied by the number of apartments or units occupied by a  
5 veteran returning from an armed conflict involving the armed  
6 forces of the United States who is liable, by contract with the  
7 owner or owners of record, for paying property taxes on the  
8 property and is an owner of record of a legal or equitable  
9 interest in the cooperative apartment building, other than a  
10 leasehold interest. In a cooperative where a homestead  
11 exemption has been granted, the cooperative association or the  
12 management firm of the cooperative or facility shall credit the  
13 savings resulting from that exemption only to the apportioned  
14 tax liability of the owner or resident who qualified for the  
15 exemption. Any person who willfully refuses to so credit the  
16 savings is guilty of a Class B misdemeanor.

17 (c) Application must be made during the application period  
18 in effect for the county of his or her residence. The assessor  
19 ~~or chief county assessment officer~~ may determine the  
20 eligibility of residential property to receive the homestead  
21 exemption provided by this Section by application, visual  
22 inspection, questionnaire, or other reasonable methods. The  
23 determination must be made in accordance with guidelines  
24 established by the Department.

25 (d) The exemption under this Section is in addition to any  
26 other homestead exemption provided in this Article 15.

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

4 (Source: P.A. 96-1288, eff. 7-26-10; 96-1418, eff. 8-2-10;  
5 97-333, eff. 8-12-11.)

6 (35 ILCS 200/15-168)

7 Sec. 15-168. Homestead exemption for persons with  
8 disabilities.

9 (a) Beginning with taxable year 2007, an annual homestead  
10 exemption is granted to persons with disabilities in the amount  
11 of \$2,000, except as provided in subsection (c), to be deducted  
12 from the property's value as equalized or assessed by the  
13 Department of Revenue. The person with a disability shall  
14 receive the homestead exemption upon meeting the following  
15 requirements:

16 (1) The property must be occupied as the primary  
17 residence by the person with a disability.

18 (2) The person with a disability must be liable for  
19 paying the real estate taxes on the property.

20 (3) The person with a disability must be an owner of  
21 record of the property or have a legal or equitable  
22 interest in the property as evidenced by a written  
23 instrument. In the case of a leasehold interest in  
24 property, the lease must be for a single family residence.

25 A person who has a disability during the taxable year is

1 eligible to apply for this homestead exemption during that  
2 taxable year. Application must be made during the application  
3 period in effect for the county of residence. If a homestead  
4 exemption has been granted under this Section and the person  
5 awarded the exemption subsequently becomes a resident of a  
6 facility licensed under the Nursing Home Care Act, the  
7 Specialized Mental Health Rehabilitation Act of 2013, the ID/DD  
8 Community Care Act, or the MC/DD Act, then the exemption shall  
9 continue (i) so long as the residence continues to be occupied  
10 by the qualifying person's spouse or (ii) if the residence  
11 remains unoccupied but is still owned by the person qualified  
12 for the homestead exemption.

13 (b) For the purposes of this Section, "person with a  
14 disability" means a person unable to engage in any substantial  
15 gainful activity by reason of a medically determinable physical  
16 or mental impairment which can be expected to result in death  
17 or has lasted or can be expected to last for a continuous  
18 period of not less than 12 months. Persons with disabilities  
19 filing claims under this Act shall submit proof of disability  
20 in such form and manner as the Department shall by rule and  
21 regulation prescribe. Proof that a claimant is eligible to  
22 receive disability benefits under the Federal Social Security  
23 Act shall constitute proof of disability for purposes of this  
24 Act. Issuance of an Illinois Person with a Disability  
25 Identification Card stating that the claimant is under a Class  
26 2 disability, as defined in Section 4A of the Illinois

1 Identification Card Act, shall constitute proof that the person  
2 named thereon is a person with a disability for purposes of  
3 this Act. A person with a disability not covered under the  
4 Federal Social Security Act and not presenting an Illinois  
5 Person with a Disability Identification Card stating that the  
6 claimant is under a Class 2 disability shall be examined by a  
7 physician, advanced practice registered nurse, or physician  
8 assistant designated by the Department, and his status as a  
9 person with a disability determined using the same standards as  
10 used by the Social Security Administration. The costs of any  
11 required examination shall be borne by the claimant.

12 (c) For land improved with (i) an apartment building owned  
13 and operated as a cooperative or (ii) a life care facility as  
14 defined under Section 2 of the Life Care Facilities Act that is  
15 considered to be a cooperative, the maximum reduction from the  
16 value of the property, as equalized or assessed by the  
17 Department, shall be multiplied by the number of apartments or  
18 units occupied by a person with a disability. The person with a  
19 disability shall receive the homestead exemption upon meeting  
20 the following requirements:

21 (1) The property must be occupied as the primary  
22 residence by the person with a disability.

23 (2) The person with a disability must be liable by  
24 contract with the owner or owners of record for paying the  
25 apportioned property taxes on the property of the  
26 cooperative or life care facility. In the case of a life

1 care facility, the person with a disability must be liable  
2 for paying the apportioned property taxes under a life care  
3 contract as defined in Section 2 of the Life Care  
4 Facilities Act.

5 (3) The person with a disability must be an owner of  
6 record of a legal or equitable interest in the cooperative  
7 apartment building. A leasehold interest does not meet this  
8 requirement.

9 If a homestead exemption is granted under this subsection, the  
10 cooperative association or management firm shall credit the  
11 savings resulting from the exemption to the apportioned tax  
12 liability of the qualifying person with a disability. The  
13 assessor ~~chief county assessment officer~~ may request  
14 reasonable proof that the association or firm has properly  
15 credited the exemption. A person who willfully refuses to  
16 credit an exemption to the qualified person with a disability  
17 is guilty of a Class B misdemeanor.

18 (d) The assessor ~~chief county assessment officer~~ shall  
19 determine the eligibility of property to receive the homestead  
20 exemption according to guidelines established by the  
21 Department. After a person has received an exemption under this  
22 Section, an annual verification of eligibility for the  
23 exemption shall be mailed to the taxpayer.

24 ~~In counties with fewer than 3,000,000 inhabitants, the~~  
25 ~~chief county assessment officer shall provide to each person~~  
26 ~~granted a homestead exemption under this Section a form to~~

1 ~~designate any other person to receive a duplicate of any notice~~  
2 ~~of delinquency in the payment of taxes assessed and levied~~  
3 ~~under this Code on the person's qualifying property. The~~  
4 ~~duplicate notice shall be in addition to the notice required to~~  
5 ~~be provided to the person receiving the exemption and shall be~~  
6 ~~given in the manner required by this Code. The person filing~~  
7 ~~the request for the duplicate notice shall pay an~~  
8 ~~administrative fee of \$5 to the chief county assessment~~  
9 ~~officer. The assessment officer shall then file the executed~~  
10 ~~designation with the county collector, who shall issue the~~  
11 ~~duplicate notices as indicated by the designation. A~~  
12 ~~designation may be rescinded by the person with a disability in~~  
13 ~~the manner required by the chief county assessment officer.~~

14 (e) A taxpayer who claims an exemption under Section 15-165  
15 or 15-169 may not claim an exemption under this Section.

16 (Source: P.A. 99-143, eff. 7-27-15; 99-180, eff. 7-29-15;  
17 99-581, eff. 1-1-17; 99-642, eff. 7-28-16; 100-513, eff.  
18 1-1-18.)

19 (35 ILCS 200/15-169)

20 Sec. 15-169. Homestead exemption for veterans with  
21 disabilities.

22 (a) Beginning with taxable year 2007, an annual homestead  
23 exemption, limited to the amounts set forth in subsections (b)  
24 and (b-3), is granted for property that is used as a qualified  
25 residence by a veteran with a disability.



1 (b) For taxable years prior to 2015, the amount of the  
2 exemption under this Section is as follows:

3 (1) for veterans with a service-connected disability  
4 of at least (i) 75% for exemptions granted in taxable years  
5 2007 through 2009 and (ii) 70% for exemptions granted in  
6 taxable year 2010 and each taxable year thereafter, as  
7 certified by the United States Department of Veterans  
8 Affairs, the annual exemption is \$5,000; and

9 (2) for veterans with a service-connected disability  
10 of at least 50%, but less than (i) 75% for exemptions  
11 granted in taxable years 2007 through 2009 and (ii) 70% for  
12 exemptions granted in taxable year 2010 and each taxable  
13 year thereafter, as certified by the United States  
14 Department of Veterans Affairs, the annual exemption is  
15 \$2,500.

16 (b-3) For taxable years 2015 and thereafter:

17 (1) if the veteran has a service connected disability  
18 of 30% or more but less than 50%, as certified by the  
19 United States Department of Veterans Affairs, then the  
20 annual exemption is \$2,500;

21 (2) if the veteran has a service connected disability  
22 of 50% or more but less than 70%, as certified by the  
23 United States Department of Veterans Affairs, then the  
24 annual exemption is \$5,000; and

25 (3) if the veteran has a service connected disability  
26 of 70% or more, as certified by the United States

1 Department of Veterans Affairs, then the property is exempt  
2 from taxation under this Code.

3 (b-5) If a homestead exemption is granted under this  
4 Section and the person awarded the exemption subsequently  
5 becomes a resident of a facility licensed under the Nursing  
6 Home Care Act or a facility operated by the United States  
7 Department of Veterans Affairs, then the exemption shall  
8 continue (i) so long as the residence continues to be occupied  
9 by the qualifying person's spouse or (ii) if the residence  
10 remains unoccupied but is still owned by the person who  
11 qualified for the homestead exemption.

12 (c) The tax exemption under this Section carries over to  
13 the benefit of the veteran's surviving spouse as long as the  
14 spouse holds the legal or beneficial title to the homestead,  
15 permanently resides thereon, and does not remarry. If the  
16 surviving spouse sells the property, an exemption not to exceed  
17 the amount granted from the most recent ad valorem tax roll may  
18 be transferred to his or her new residence as long as it is  
19 used as his or her primary residence and he or she does not  
20 remarry.

21 (c-1) Beginning with taxable year 2015, nothing in this  
22 Section shall require the veteran to have qualified for or  
23 obtained the exemption before death if the veteran was killed  
24 in the line of duty.

25 (d) The exemption under this Section applies for taxable  
26 year 2007 and thereafter. A taxpayer who claims an exemption

1 under Section 15-165 or 15-168 may not claim an exemption under  
2 this Section.

3 (e) Each taxpayer who has been granted an exemption under  
4 this Section must reapply on an annual basis. Application must  
5 be made during the application period in effect for the county  
6 of his or her residence. The assessor ~~or chief county~~  
7 ~~assessment officer~~ may determine the eligibility of  
8 residential property to receive the homestead exemption  
9 provided by this Section by application, visual inspection,  
10 questionnaire, or other reasonable methods. The determination  
11 must be made in accordance with guidelines established by the  
12 Department.

13 (f) For the purposes of this Section:

14 "Qualified residence" means real property, but less any  
15 portion of that property that is used for commercial purposes,  
16 with an equalized assessed value of less than \$250,000 that is  
17 the primary residence of a veteran with a disability. Property  
18 rented for more than 6 months is presumed to be used for  
19 commercial purposes.

20 "Veteran" means an Illinois resident who has served as a  
21 member of the United States Armed Forces on active duty or  
22 State active duty, a member of the Illinois National Guard, or  
23 a member of the United States Reserve Forces and who has  
24 received an honorable discharge.

25 (Source: P.A. 98-1145, eff. 12-30-14; 99-143, eff. 7-27-15;  
26 99-375, eff. 8-17-15; 99-642, eff. 7-28-16.)

1 (35 ILCS 200/15-170)

2 Sec. 15-170. Senior citizens homestead exemption. An  
3 annual homestead exemption limited, except as described here  
4 with relation to cooperatives or life care facilities, to a  
5 maximum reduction set forth below from the property's value, as  
6 equalized or assessed by the Department, is granted for  
7 property that is occupied as a residence by a person 65 years  
8 of age or older who is liable for paying real estate taxes on  
9 the property and is an owner of record of the property or has a  
10 legal or equitable interest therein as evidenced by a written  
11 instrument, except for a leasehold interest, other than a  
12 leasehold interest of land on which a single family residence  
13 is located, which is occupied as a residence by a person 65  
14 years or older who has an ownership interest therein, legal,  
15 equitable or as a lessee, and on which he or she is liable for  
16 the payment of property taxes. Before taxable year 2004, the  
17 maximum reduction shall be \$2,500 ~~in counties with 3,000,000 or~~  
18 ~~more inhabitants and \$2,000 in all other counties.~~ For taxable  
19 years 2004 through 2005, the maximum reduction shall be \$3,000  
20 ~~in all counties.~~ For taxable years 2006 and 2007, the maximum  
21 reduction shall be \$3,500. For taxable years 2008 through 2011,  
22 the maximum reduction is \$4,000 ~~in all counties.~~ For taxable  
23 year 2012, the maximum reduction is \$5,000 ~~in counties with~~  
24 ~~3,000,000 or more inhabitants and \$4,000 in all other counties.~~  
25 For taxable years 2013 through 2016, the maximum reduction is

1     \$5,000 ~~in all counties~~. For taxable years 2017 and thereafter,  
2     the maximum reduction is \$8,000 ~~in counties with 3,000,000 or~~  
3     ~~more inhabitants and \$5,000 in all other counties~~.

4             For land improved with an apartment building owned and  
5     operated as a cooperative, the maximum reduction from the value  
6     of the property, as equalized by the Department, shall be  
7     multiplied by the number of apartments or units occupied by a  
8     person 65 years of age or older who is liable, by contract with  
9     the owner or owners of record, for paying property taxes on the  
10    property and is an owner of record of a legal or equitable  
11    interest in the cooperative apartment building, other than a  
12    leasehold interest. For land improved with a life care  
13    facility, the maximum reduction from the value of the property,  
14    as equalized by the Department, shall be multiplied by the  
15    number of apartments or units occupied by persons 65 years of  
16    age or older, irrespective of any legal, equitable, or  
17    leasehold interest in the facility, who are liable, under a  
18    contract with the owner or owners of record of the facility,  
19    for paying property taxes on the property. In a cooperative or  
20    a life care facility where a homestead exemption has been  
21    granted, the cooperative association or the management firm of  
22    the cooperative or facility shall credit the savings resulting  
23    from that exemption only to the apportioned tax liability of  
24    the owner or resident who qualified for the exemption. Any  
25    person who willfully refuses to so credit the savings shall be  
26    guilty of a Class B misdemeanor. Under this Section and

1 Sections 15-175, 15-176, and 15-177, "life care facility" means  
2 a facility, as defined in Section 2 of the Life Care Facilities  
3 Act, with which the applicant for the homestead exemption has a  
4 life care contract as defined in that Act.

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

15 A person who will be 65 years of age during the current  
16 assessment year shall be eligible to apply for the homestead  
17 exemption during that assessment year. Application shall be  
18 made during the application period in effect for the county of  
19 his residence.

20 Beginning with assessment year 2003, for taxes payable in  
21 2004, property that is first occupied as a residence after  
22 January 1 of any assessment year by a person who is eligible  
23 for the senior citizens homestead exemption under this Section  
24 must be granted a pro-rata exemption for the assessment year.  
25 The amount of the pro-rata exemption is the exemption allowed  
26 in the county under this Section divided by 365 and multiplied

1 by the number of days during the assessment year the property  
2 is occupied as a residence by a person eligible for the  
3 exemption under this Section. The assessor ~~chief county~~  
4 ~~assessment officer~~ must adopt reasonable procedures to  
5 establish eligibility for this pro-rata exemption.

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

15 ~~The chief county assessment officer of each county with~~  
16 ~~less than 3,000,000 inhabitants shall provide to each person~~  
17 ~~allowed a homestead exemption under this Section a form to~~  
18 ~~designate any other person to receive a duplicate of any notice~~  
19 ~~of delinquency in the payment of taxes assessed and levied~~  
20 ~~under this Code on the property of the person receiving the~~  
21 ~~exemption. The duplicate notice shall be in addition to the~~  
22 ~~notice required to be provided to the person receiving the~~  
23 ~~exemption, and shall be given in the manner required by this~~  
24 ~~Code. The person filing the request for the duplicate notice~~  
25 ~~shall pay a fee of \$5 to cover administrative costs to the~~  
26 ~~supervisor of assessments, who shall then file the executed~~

1 ~~designation with the county collector. Notwithstanding any~~  
2 ~~other provision of this Code to the contrary, the filing of~~  
3 ~~such an executed designation requires the county collector to~~  
4 ~~provide duplicate notices as indicated by the designation. A~~  
5 ~~designation may be rescinded by the person who executed such~~  
6 ~~designation at any time, in the manner and form required by the~~  
7 ~~chief county assessment officer.~~

8 The assessor or ~~chief county assessment officer~~ may  
9 determine the eligibility of residential property to receive  
10 the homestead exemption provided by this Section by  
11 application, visual inspection, questionnaire or other  
12 reasonable methods. The determination shall be made in  
13 accordance with guidelines established by the Department.

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

23 ~~In counties with less than 3,000,000 inhabitants, if the~~  
24 ~~assessor or chief county assessment officer requires annual~~  
25 ~~application for verification of eligibility for an exemption~~  
26 ~~once granted under this Section, the application shall be~~



1 ~~mailed to the taxpayer.~~

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

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

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

15       (35 ILCS 200/15-172)

16       Sec. 15-172. Senior Citizens Assessment Freeze Homestead  
17 Exemption.

18       (a) This Section may be cited as the Senior Citizens  
19 Assessment Freeze Homestead Exemption.

20       (b) As used in this Section:

21       "Applicant" means an individual who has filed an  
22 application under this Section.

23       "Base amount" means the base year equalized assessed value  
24 of the residence plus the first year's equalized assessed value  
25 of any added improvements which increased the assessed value of

1 the residence after the base year.

2 "Base year" means the taxable year prior to the taxable  
3 year for which the applicant first qualifies and applies for  
4 the exemption provided that in the prior taxable year the  
5 property was improved with a permanent structure that was  
6 occupied as a residence by the applicant who was liable for  
7 paying real property taxes on the property and who was either  
8 (i) an owner of record of the property or had legal or  
9 equitable interest in the property as evidenced by a written  
10 instrument or (ii) had a legal or equitable interest as a  
11 lessee in the parcel of property that was single family  
12 residence. If in any subsequent taxable year for which the  
13 applicant applies and qualifies for the exemption the equalized  
14 assessed value of the residence is less than the equalized  
15 assessed value in the existing base year (provided that such  
16 equalized assessed value is not based on an assessed value that  
17 results from a temporary irregularity in the property that  
18 reduces the assessed value for one or more taxable years), then  
19 that subsequent taxable year shall become the base year until a  
20 new base year is established under the terms of this paragraph.  
21 For taxable year 1999 only, assessor ~~the Chief County~~  
22 ~~Assessment Officer~~ shall review (i) all taxable years for which  
23 the applicant applied and qualified for the exemption and (ii)  
24 the existing base year. The assessor ~~assessment officer~~ shall  
25 select as the new base year the year with the lowest equalized  
26 assessed value. An equalized assessed value that is based on an

1 assessed value that results from a temporary irregularity in  
2 the property that reduces the assessed value for one or more  
3 taxable years shall not be considered the lowest equalized  
4 assessed value. The selected year shall be the base year for  
5 taxable year 1999 and thereafter until a new base year is  
6 established under the terms of this paragraph.

7 ~~"Chief County Assessment Officer" means the County~~  
8 ~~Assessor or Supervisor of Assessments of the county in which~~  
9 ~~the property is located.~~

10 "Equalized assessed value" means the assessed value as  
11 equalized by the Illinois Department of Revenue.

12 "Household" means the applicant, the spouse of the  
13 applicant, and all persons using the residence of the applicant  
14 as their principal place of residence.

15 "Household income" means the combined income of the members  
16 of a household for the calendar year preceding the taxable  
17 year.

18 "Income" has the same meaning as provided in Section 3.07  
19 of the Senior Citizens and Persons with Disabilities Property  
20 Tax Relief Act, except that, beginning in assessment year 2001,  
21 "income" does not include veteran's benefits.

22 "Internal Revenue Code of 1986" means the United States  
23 Internal Revenue Code of 1986 or any successor law or laws  
24 relating to federal income taxes in effect for the year  
25 preceding the taxable year.

26 "Life care facility that qualifies as a cooperative" means

1 a facility as defined in Section 2 of the Life Care Facilities  
2 Act.

3 "Maximum income limitation" means:

4 (1) \$35,000 prior to taxable year 1999;

5 (2) \$40,000 in taxable years 1999 through 2003;

6 (3) \$45,000 in taxable years 2004 through 2005;

7 (4) \$50,000 in taxable years 2006 and 2007;

8 (5) \$55,000 in taxable years 2008 through 2016;

9 (6) for taxable years ~~year~~ 2017 and thereafter, ~~(i)~~

10 \$65,000 for all qualified property ~~located in a county with~~

11 ~~3,000,000 or more inhabitants and (ii) \$55,000 for~~

12 ~~qualified property located in a county with fewer than~~

13 ~~3,000,000 inhabitants; and~~

14 ~~(7) for taxable years 2018 and thereafter, \$65,000 for~~

15 ~~all qualified property.~~

16 "Residence" means the principal dwelling place and  
17 appurtenant structures used for residential purposes in this  
18 State occupied on January 1 of the taxable year by a household  
19 and so much of the surrounding land, constituting the parcel  
20 upon which the dwelling place is situated, as is used for  
21 residential purposes. If the assessor ~~Chief County Assessment~~  
22 ~~Officer~~ has established a specific legal description for a  
23 portion of property constituting the residence, then that  
24 portion of property shall be deemed the residence for the  
25 purposes of this Section.

26 "Taxable year" means the calendar year during which ad

1 valorem property taxes payable in the next succeeding year are  
2 levied.

3 (c) Beginning in taxable year 1994, a senior citizens  
4 assessment freeze homestead exemption is granted for real  
5 property that is improved with a permanent structure that is  
6 occupied as a residence by an applicant who (i) is 65 years of  
7 age or older during the taxable year, (ii) has a household  
8 income that does not exceed the maximum income limitation,  
9 (iii) is liable for paying real property taxes on the property,  
10 and (iv) is an owner of record of the property or has a legal or  
11 equitable interest in the property as evidenced by a written  
12 instrument. This homestead exemption shall also apply to a  
13 leasehold interest in a parcel of property improved with a  
14 permanent structure that is a single family residence that is  
15 occupied as a residence by a person who (i) is 65 years of age  
16 or older during the taxable year, (ii) has a household income  
17 that does not exceed the maximum income limitation, (iii) has a  
18 legal or equitable ownership interest in the property as  
19 lessee, and (iv) is liable for the payment of real property  
20 taxes on that property.

21 ~~The In counties of 3,000,000 or more inhabitants, the~~  
22 amount of the exemption for all taxable years is the equalized  
23 assessed value of the residence in the taxable year for which  
24 application is made minus the base amount. ~~In all other~~  
25 ~~counties, the amount of the exemption is as follows: (i)~~  
26 ~~through taxable year 2005 and for taxable year 2007 and~~

1 ~~thereafter, the amount of this exemption shall be the equalized~~  
2 ~~assessed value of the residence in the taxable year for which~~  
3 ~~application is made minus the base amount; and (ii) for taxable~~  
4 ~~year 2006, the amount of the exemption is as follows:~~

5 ~~(1) For an applicant who has a household income of~~  
6 ~~\$45,000 or less, the amount of the exemption is the~~  
7 ~~equalized assessed value of the residence in the taxable~~  
8 ~~year for which application is made minus the base amount.~~

9 ~~(2) For an applicant who has a household income~~  
10 ~~exceeding \$45,000 but not exceeding \$46,250, the amount of~~  
11 ~~the exemption is (i) the equalized assessed value of the~~  
12 ~~residence in the taxable year for which application is made~~  
13 ~~minus the base amount (ii) multiplied by 0.8.~~

14 ~~(3) For an applicant who has a household income~~  
15 ~~exceeding \$46,250 but not exceeding \$47,500, the amount of~~  
16 ~~the exemption is (i) the equalized assessed value of the~~  
17 ~~residence in the taxable year for which application is made~~  
18 ~~minus the base amount (ii) multiplied by 0.6.~~

19 ~~(4) For an applicant who has a household income~~  
20 ~~exceeding \$47,500 but not exceeding \$48,750, the amount of~~  
21 ~~the exemption is (i) the equalized assessed value of the~~  
22 ~~residence in the taxable year for which application is made~~  
23 ~~minus the base amount (ii) multiplied by 0.4.~~

24 ~~(5) For an applicant who has a household income~~  
25 ~~exceeding \$48,750 but not exceeding \$50,000, the amount of~~  
26 ~~the exemption is (i) the equalized assessed value of the~~

1 ~~residence in the taxable year for which application is made~~  
2 ~~minus the base amount (ii) multiplied by 0.2.~~

3 When the applicant is a surviving spouse of an applicant  
4 for a prior year for the same residence for which an exemption  
5 under this Section has been granted, the base year and base  
6 amount for that residence are the same as for the applicant for  
7 the prior year.

8 Each year at the time the assessment books are certified to  
9 the County Clerk, the Board of Review or Board of Appeals shall  
10 give to the County Clerk a list of the assessed values of  
11 improvements on each parcel qualifying for this exemption that  
12 were added after the base year for this parcel and that  
13 increased the assessed value of the property.

14 In the case of land improved with an apartment building  
15 owned and operated as a cooperative or a building that is a  
16 life care facility that qualifies as a cooperative, the maximum  
17 reduction from the equalized assessed value of the property is  
18 limited to the sum of the reductions calculated for each unit  
19 occupied as a residence by a person or persons (i) 65 years of  
20 age or older, (ii) with a household income that does not exceed  
21 the maximum income limitation, (iii) who is liable, by contract  
22 with the owner or owners of record, for paying real property  
23 taxes on the property, and (iv) who is an owner of record of a  
24 legal or equitable interest in the cooperative apartment  
25 building, other than a leasehold interest. In the instance of a  
26 cooperative where a homestead exemption has been granted under

1 this Section, the cooperative association or its management  
2 firm shall credit the savings resulting from that exemption  
3 only to the apportioned tax liability of the owner who  
4 qualified for the exemption. Any person who willfully refuses  
5 to credit that savings to an owner who qualifies for the  
6 exemption is guilty of a Class B misdemeanor.

7 When a homestead exemption has been granted under this  
8 Section and an applicant then becomes a resident of a facility  
9 licensed under the Assisted Living and Shared Housing Act, the  
10 Nursing Home Care Act, the Specialized Mental Health  
11 Rehabilitation Act of 2013, the ID/DD Community Care Act, or  
12 the MC/DD Act, the exemption shall be granted in subsequent  
13 years so long as the residence (i) continues to be occupied by  
14 the qualified applicant's spouse or (ii) if remaining  
15 unoccupied, is still owned by the qualified applicant for the  
16 homestead exemption.

17 Beginning January 1, 1997, when an individual dies who  
18 would have qualified for an exemption under this Section, and  
19 the surviving spouse does not independently qualify for this  
20 exemption because of age, the exemption under this Section  
21 shall be granted to the surviving spouse for the taxable year  
22 preceding and the taxable year of the death, provided that,  
23 except for age, the surviving spouse meets all other  
24 qualifications for the granting of this exemption for those  
25 years.

26 When married persons maintain separate residences, the



1 exemption provided for in this Section may be claimed by only  
2 one of such persons and for only one residence.

3 ~~For taxable year 1994 only, in counties having less than~~  
4 ~~3,000,000 inhabitants, to receive the exemption, a person shall~~  
5 ~~submit an application by February 15, 1995 to the Chief County~~  
6 ~~Assessment Officer of the county in which the property is~~  
7 ~~located. In counties having 3,000,000 or more inhabitants, for~~  
8 taxable year 1994 and all subsequent taxable years, to receive  
9 the exemption, a person may submit an application to the  
10 assessor ~~Chief County Assessment Officer~~ of the county in which  
11 the property is located during such period as may be specified  
12 by the assessor ~~Chief County Assessment Officer~~. The  
13 assessor ~~Chief County Assessment Officer~~ ~~in counties of~~  
14 ~~3,000,000 or more inhabitants~~ shall annually give notice of the  
15 application period by mail or by publication. ~~In counties~~  
16 ~~having less than 3,000,000 inhabitants, beginning with taxable~~  
17 ~~year 1995 and thereafter, to receive the exemption, a person~~  
18 ~~shall submit an application by July 1 of each taxable year to~~  
19 ~~the Chief County Assessment Officer of the county in which the~~  
20 ~~property is located~~. A county may, by ordinance, establish a  
21 date for submission of applications that is different than July  
22 1. The applicant shall submit with the application an affidavit  
23 of the applicant's total household income, age, marital status  
24 (and if married the name and address of the applicant's spouse,  
25 if known), and principal dwelling place of members of the  
26 household on January 1 of the taxable year. The Department

1 shall establish, by rule, a method for verifying the accuracy  
2 of affidavits filed by applicants under this Section, and the  
3 Chief County Assessment Officer may conduct audits of any  
4 taxpayer claiming an exemption under this Section to verify  
5 that the taxpayer is eligible to receive the exemption. Each  
6 application shall contain or be verified by a written  
7 declaration that it is made under the penalties of perjury. A  
8 taxpayer's signing a fraudulent application under this Act is  
9 perjury, as defined in Section 32-2 of the Criminal Code of  
10 2012. The applications shall be clearly marked as applications  
11 for the Senior Citizens Assessment Freeze Homestead Exemption  
12 and must contain a notice that any taxpayer who receives the  
13 exemption is subject to an audit by the assessor ~~Chief County~~  
14 ~~Assessment Officer~~.

15 ~~Notwithstanding any other provision to the contrary, in~~  
16 ~~counties having fewer than 3,000,000 inhabitants, if an~~  
17 ~~applicant fails to file the application required by this~~  
18 ~~Section in a timely manner and this failure to file is due to a~~  
19 ~~mental or physical condition sufficiently severe so as to~~  
20 ~~render the applicant incapable of filing the application in a~~  
21 ~~timely manner, the Chief County Assessment Officer may extend~~  
22 ~~the filing deadline for a period of 30 days after the applicant~~  
23 ~~regains the capability to file the application, but in no case~~  
24 ~~may the filing deadline be extended beyond 3 months of the~~  
25 ~~original filing deadline. In order to receive the extension~~  
26 ~~provided in this paragraph, the applicant shall provide the~~

1 ~~Chief County Assessment Officer with a signed statement from~~  
2 ~~the applicant's physician, advanced practice registered nurse,~~  
3 ~~or physician assistant stating the nature and extent of the~~  
4 ~~condition, that, in the physician's, advanced practice~~  
5 ~~registered nurse's, or physician assistant's opinion, the~~  
6 ~~condition was so severe that it rendered the applicant~~  
7 ~~incapable of filing the application in a timely manner, and the~~  
8 ~~date on which the applicant regained the capability to file the~~  
9 ~~application.~~

10 ~~Beginning January 1, 1998, notwithstanding any other~~  
11 ~~provision to the contrary, in counties having fewer than~~  
12 ~~3,000,000 inhabitants, if an applicant fails to file the~~  
13 ~~application required by this Section in a timely manner and~~  
14 ~~this failure to file is due to a mental or physical condition~~  
15 ~~sufficiently severe so as to render the applicant incapable of~~  
16 ~~filing the application in a timely manner, the Chief County~~  
17 ~~Assessment Officer may extend the filing deadline for a period~~  
18 ~~of 3 months. In order to receive the extension provided in this~~  
19 ~~paragraph, the applicant shall provide the Chief County~~  
20 ~~Assessment Officer with a signed statement from the applicant's~~  
21 ~~physician, advanced practice registered nurse, or physician~~  
22 ~~assistant stating the nature and extent of the condition, and~~  
23 ~~that, in the physician's, advanced practice registered~~  
24 ~~nurse's, or physician assistant's opinion, the condition was so~~  
25 ~~severe that it rendered the applicant incapable of filing the~~  
26 ~~application in a timely manner.~~

1       ~~In counties having less than 3,000,000 inhabitants, if an~~  
2       ~~applicant was denied an exemption in taxable year 1994 and the~~  
3       ~~denial occurred due to an error on the part of an assessment~~  
4       ~~official, or his or her agent or employee, then beginning in~~  
5       ~~taxable year 1997 the applicant's base year, for purposes of~~  
6       ~~determining the amount of the exemption, shall be 1993 rather~~  
7       ~~than 1994. In addition, in taxable year 1997, the applicant's~~  
8       ~~exemption shall also include an amount equal to (i) the amount~~  
9       ~~of any exemption denied to the applicant in taxable year 1995~~  
10       ~~as a result of using 1994, rather than 1993, as the base year,~~  
11       ~~(ii) the amount of any exemption denied to the applicant in~~  
12       ~~taxable year 1996 as a result of using 1994, rather than 1993,~~  
13       ~~as the base year, and (iii) the amount of the exemption~~  
14       ~~erroneously denied for taxable year 1994.~~

15       For purposes of this Section, a person who will be 65 years  
16       of age during the current taxable year shall be eligible to  
17       apply for the homestead exemption during that taxable year.  
18       Application shall be made during the application period in  
19       effect for the county of his or her residence.

20       The assessor ~~Chief County Assessment Officer~~ may determine  
21       the eligibility of a life care facility that qualifies as a  
22       cooperative to receive the benefits provided by this Section by  
23       use of an affidavit, application, visual inspection,  
24       questionnaire, or other reasonable method in order to insure  
25       that the tax savings resulting from the exemption are credited  
26       by the management firm to the apportioned tax liability of each

1 qualifying resident. The assessor ~~Chief County Assessment~~  
2 ~~Officer~~ may request reasonable proof that the management firm  
3 has so credited that exemption.

4 Except as provided in this Section, all information  
5 received by the assessor ~~chief county assessment officer~~ or the  
6 Department from applications filed under this Section, or from  
7 any investigation conducted under the provisions of this  
8 Section, shall be confidential, except for official purposes or  
9 pursuant to official procedures for collection of any State or  
10 local tax or enforcement of any civil or criminal penalty or  
11 sanction imposed by this Act or by any statute or ordinance  
12 imposing a State or local tax. Any person who divulges any such  
13 information in any manner, except in accordance with a proper  
14 judicial order, is guilty of a Class A misdemeanor.

15 Nothing contained in this Section shall prevent the  
16 Director or assessor ~~chief county assessment officer~~ from  
17 publishing or making available reasonable statistics  
18 concerning the operation of the exemption contained in this  
19 Section in which the contents of claims are grouped into  
20 aggregates in such a way that information contained in any  
21 individual claim shall not be disclosed.

22 Notwithstanding any other provision of law, for taxable  
23 year 2017 and thereafter, ~~in counties of 3,000,000 or more~~  
24 ~~inhabitants,~~ the amount of the exemption shall be the greater  
25 of (i) the amount of the exemption otherwise calculated under  
26 this Section or (ii) \$2,000.

1 (d) Each assessor ~~Chief County Assessment Officer~~ shall  
2 annually publish a notice of availability of the exemption  
3 provided under this Section. The notice shall be published at  
4 least 60 days but no more than 75 days prior to the date on  
5 which the application must be submitted to the assessor ~~Chief~~  
6 ~~County Assessment Officer~~ of the county in which the property  
7 is located. The notice shall appear in a newspaper of general  
8 circulation in the county.

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

12 (Source: P.A. 99-143, eff. 7-27-15; 99-180, eff. 7-29-15;  
13 99-581, eff. 1-1-17; 99-642, eff. 7-28-16; 100-401, eff.  
14 8-25-17; 100-513, eff. 1-1-18; revised 9-25-17.)

15 (35 ILCS 200/15-173)

16 Sec. 15-173. Natural Disaster Homestead Exemption.

17 (a) This Section may be cited as the Natural Disaster  
18 Homestead Exemption.

19 (b) As used in this Section:

20 "Base amount" means the base year equalized assessed value  
21 of the residence.

22 "Base year" means the taxable year prior to the taxable  
23 year in which the natural disaster occurred.

24 ~~"Chief county assessment officer" means the County~~  
25 ~~Assessor or Supervisor of Assessments of the county in which~~

1 ~~the property is located.~~

2 "Equalized assessed value" means the assessed value as  
3 equalized by the Illinois Department of Revenue.

4 "Homestead property" has the meaning ascribed to that term  
5 in Section 15-175 of this Code.

6 "Natural disaster" means an occurrence of widespread or  
7 severe damage or loss of property resulting from any  
8 catastrophic cause including but not limited to fire, flood,  
9 earthquake, wind, storm, or extended period of severe inclement  
10 weather. In the case of a residential structure affected by  
11 flooding, the structure shall not be eligible for this  
12 homestead improvement exemption unless it is located within a  
13 local jurisdiction which is participating in the National Flood  
14 Insurance Program. A proclamation of disaster by the President  
15 of the United States or Governor of the State of Illinois is  
16 not a prerequisite to the classification of an occurrence as a  
17 natural disaster under this Section.

18 (c) A homestead exemption shall be granted by the assessor  
19 ~~chief county assessment officer~~ for homestead properties  
20 containing a residential structure that has been rebuilt  
21 following a natural disaster occurring in taxable year 2012 or  
22 any taxable year thereafter. The amount of the exemption is the  
23 equalized assessed value of the residence in the first taxable  
24 year for which the taxpayer applies for an exemption under this  
25 Section minus the base amount. To be eligible for an exemption  
26 under this Section: (i) the residential structure must be

1 rebuilt within 2 years after the date of the natural disaster;  
2 and (ii) the square footage of the rebuilt residential  
3 structure may not be more than 110% of the square footage of  
4 the original residential structure as it existed immediately  
5 prior to the natural disaster. The taxpayer's initial  
6 application for an exemption under this Section must be made no  
7 later than the first taxable year after the residential  
8 structure is rebuilt. The exemption shall continue at the same  
9 annual amount until the taxable year in which the property is  
10 sold or transferred.

11 (d) To receive the exemption, the taxpayer shall submit an  
12 application to the assessor ~~chief county assessment officer~~ of  
13 the county in which the property is located by July 1 of each  
14 taxable year. A county may, by resolution, establish a date for  
15 submission of applications that is different than July 1. The  
16 assessor ~~chief county assessment officer~~ may require  
17 additional documentation to be provided by the applicant. The  
18 applications shall be clearly marked as applications for the  
19 Natural Disaster Homestead Exemption.

20 (e) Property is not eligible for an exemption under this  
21 Section and Section 15-180 for the same natural disaster or  
22 catastrophic event. The property may, however, remain eligible  
23 for an additional exemption under Section 15-180 for any  
24 separate event occurring after the property qualified for an  
25 exemption under this Section.

26 (f) The exemption under this Section carries over to the



1 benefit of the surviving spouse as long as the spouse holds the  
2 legal or beneficial title to the homestead and permanently  
3 resides thereon.

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

7 (Source: P.A. 97-716, eff. 6-29-12.)

8 (35 ILCS 200/15-175)

9 Sec. 15-175. General homestead exemption.

10 (a) Except as provided in Sections 15-176 and 15-177,  
11 homestead property is entitled to an annual homestead exemption  
12 limited, except as described here with relation to  
13 cooperatives, to a reduction in the equalized assessed value of  
14 homestead property equal to the increase in equalized assessed  
15 value for the current assessment year above the equalized  
16 assessed value of the property for 1977, up to the maximum  
17 reduction set forth below. If however, the 1977 equalized  
18 assessed value upon which taxes were paid is subsequently  
19 determined by local assessing officials, the Property Tax  
20 Appeal Board, or a court to have been excessive, the equalized  
21 assessed value which should have been placed on the property  
22 for 1977 shall be used to determine the amount of the  
23 exemption.

24 (b) Except as provided in Section 15-176, the maximum  
25 reduction before taxable year 2004 shall be \$4,500 ~~in counties~~

1 ~~with 3,000,000 or more inhabitants and \$3,500 in all other~~  
2 ~~counties.~~ Except as provided in Sections 15-176 and 15-177, for  
3 taxable years 2004 through 2007, the maximum reduction shall be  
4 \$5,000, for taxable year 2008, the maximum reduction is \$5,500,  
5 and, for taxable years 2009 through 2011, the maximum reduction  
6 is \$6,000 ~~in all counties.~~ For taxable years 2012 through 2016,  
7 the maximum reduction is \$7,000 ~~in counties with 3,000,000 or~~  
8 ~~more inhabitants and \$6,000 in all other counties.~~ For taxable  
9 years 2017 and thereafter, the maximum reduction is \$10,000 ~~in~~  
10 ~~counties with 3,000,000 or more inhabitants and \$6,000 in all~~  
11 ~~other counties.~~ If a county has elected to subject itself to  
12 the provisions of Section 15-176 as provided in subsection (k)  
13 of that Section, then, for the first taxable year only after  
14 the provisions of Section 15-176 no longer apply, for owners  
15 who, for the taxable year, have not been granted a senior  
16 citizens assessment freeze homestead exemption under Section  
17 15-172 or a long-time occupant homestead exemption under  
18 Section 15-177, there shall be an additional exemption of  
19 \$5,000 for owners with a household income of \$30,000 or less.

20 (c) (Blank). ~~In counties with fewer than 3,000,000~~  
21 ~~inhabitants, if, based on the most recent assessment, the~~  
22 ~~equalized assessed value of the homestead property for the~~  
23 ~~current assessment year is greater than the equalized assessed~~  
24 ~~value of the property for 1977, the owner of the property shall~~  
25 ~~automatically receive the exemption granted under this Section~~  
26 ~~in an amount equal to the increase over the 1977 assessment up~~

1 ~~to the maximum reduction set forth in this Section.~~

2 (d) If in any assessment year beginning with the 2000  
3 assessment year, homestead property has a pro-rata valuation  
4 under Section 9-180 resulting in an increase in the assessed  
5 valuation, a reduction in equalized assessed valuation equal to  
6 the increase in equalized assessed value of the property for  
7 the year of the pro-rata valuation above the equalized assessed  
8 value of the property for 1977 shall be applied to the property  
9 on a proportionate basis for the period the property qualified  
10 as homestead property during the assessment year. The maximum  
11 proportionate homestead exemption shall not exceed the maximum  
12 homestead exemption allowed in the county under this Section  
13 divided by 365 and multiplied by the number of days the  
14 property qualified as homestead property.

15 (d-1) ~~Where in counties with 3,000,000 or more inhabitants,~~  
16 ~~where~~ the chief county assessment officer provides a notice of  
17 discovery, if a property is not occupied by its owner as a  
18 principal residence as of January 1 of the current tax year,  
19 then the property owner shall notify the chief county  
20 assessment officer of that fact on a form prescribed by the  
21 chief county assessment officer. That notice must be received  
22 by the chief county assessment officer on or before March 1 of  
23 the collection year. If mailed, the form shall be sent by  
24 certified mail, return receipt requested. If the form is  
25 provided in person, the chief county assessment officer shall  
26 provide a date stamped copy of the notice. Failure to provide

1 timely notice pursuant to this subsection (d-1) shall result in  
2 the exemption being treated as an erroneous exemption. Upon  
3 timely receipt of the notice for the current tax year, no  
4 exemption shall be applied to the property for the current tax  
5 year. If the exemption is not removed upon timely receipt of  
6 the notice by the chief assessment officer, then the error is  
7 considered granted as a result of a clerical error or omission  
8 on the part of the chief county assessment officer as described  
9 in subsection (h) of Section 9-275, and the property owner  
10 shall not be liable for the payment of interest and penalties  
11 due to the erroneous exemption for the current tax year for  
12 which the notice was filed after the date that notice was  
13 timely received pursuant to this subsection. Notice provided  
14 under this subsection shall not constitute a defense or amnesty  
15 for prior year erroneous exemptions.

16 For the purposes of this subsection (d-1):

17 "Collection year" means the year in which the first and  
18 second installment of the current tax year is billed.

19 "Current tax year" means the year prior to the collection  
20 year.

21 (e) The assessor ~~chief county assessment officer~~ may, when  
22 considering whether to grant a leasehold exemption under this  
23 Section, require the following conditions to be met:

24 (1) that a notarized application for the exemption,  
25 signed by both the owner and the lessee of the property,  
26 must be submitted each year during the application period

1 in effect for the county in which the property is located;

2 (2) that a copy of the lease must be filed with the  
3 assessor ~~chief county assessment officer~~ by the owner of  
4 the property at the time the notarized application is  
5 submitted;

6 (3) that the lease must expressly state that the lessee  
7 is liable for the payment of property taxes; and

8 (4) that the lease must include the following language  
9 in substantially the following form:

10 "Lessee shall be liable for the payment of real  
11 estate taxes with respect to the residence in  
12 accordance with the terms and conditions of Section  
13 15-175 of the Property Tax Code (35 ILCS 200/15-175).  
14 The permanent real estate index number for the premises  
15 is (insert number), and, according to the most recent  
16 property tax bill, the current amount of real estate  
17 taxes associated with the premises is (insert amount)  
18 per year. The parties agree that the monthly rent set  
19 forth above shall be increased or decreased pro rata  
20 (effective January 1 of each calendar year) to reflect  
21 any increase or decrease in real estate taxes. Lessee  
22 shall be deemed to be satisfying Lessee's liability for  
23 the above mentioned real estate taxes with the monthly  
24 rent payments as set forth above (or increased or  
25 decreased as set forth herein).".

26 In addition, if there is a change in lessee, or if the

1 lessee vacates the property, then the assessor ~~chief county~~  
2 ~~assessment officer~~ may require the owner of the property to  
3 notify the assessor ~~chief county assessment officer~~ of that  
4 change.

5 This subsection (e) does not apply to leasehold interests  
6 in property owned by a municipality.

7 (f) "Homestead property" under this Section includes  
8 residential property that is occupied by its owner or owners as  
9 his or their principal dwelling place, or that is a leasehold  
10 interest on which a single family residence is situated, which  
11 is occupied as a residence by a person who has an ownership  
12 interest therein, legal or equitable or as a lessee, and on  
13 which the person is liable for the payment of property taxes.  
14 For land improved with an apartment building owned and operated  
15 as a cooperative or a building which is a life care facility as  
16 defined in Section 15-170 and considered to be a cooperative  
17 under Section 15-170, the maximum reduction from the equalized  
18 assessed value shall be limited to the increase in the value  
19 above the equalized assessed value of the property for 1977, up  
20 to the maximum reduction set forth above, multiplied by the  
21 number of apartments or units occupied by a person or persons  
22 who is liable, by contract with the owner or owners of record,  
23 for paying property taxes on the property and is an owner of  
24 record of a legal or equitable interest in the cooperative  
25 apartment building, other than a leasehold interest. For  
26 purposes of this Section, the term "life care facility" has the

1 meaning stated in Section 15-170.

2 "Household", as used in this Section, means the owner, the  
3 spouse of the owner, and all persons using the residence of the  
4 owner as their principal place of residence.

5 "Household income", as used in this Section, means the  
6 combined income of the members of a household for the calendar  
7 year preceding the taxable year.

8 "Income", as used in this Section, has the same meaning as  
9 provided in Section 3.07 of the Senior Citizens and Persons  
10 with Disabilities Property Tax Relief Act, except that "income"  
11 does not include veteran's benefits.

12 (g) In a cooperative where a homestead exemption has been  
13 granted, the cooperative association or its management firm  
14 shall credit the savings resulting from that exemption only to  
15 the apportioned tax liability of the owner who qualified for  
16 the exemption. Any person who willfully refuses to so credit  
17 the savings shall be guilty of a Class B misdemeanor.

18 (h) Where married persons maintain and reside in separate  
19 residences qualifying as homestead property, each residence  
20 shall receive 50% of the total reduction in equalized assessed  
21 valuation provided by this Section.

22 (i) The ~~In all counties, the~~ assessor ~~or chief county~~  
23 ~~assessment officer~~ may determine the eligibility of  
24 residential property to receive the homestead exemption and the  
25 amount of the exemption by application, visual inspection,  
26 questionnaire or other reasonable methods. The determination

1 shall be made in accordance with guidelines established by the  
2 Department, provided that the taxpayer applying for an  
3 additional general exemption under this Section shall submit to  
4 the assessor ~~chief county assessment officer~~ an application  
5 with an affidavit of the applicant's total household income,  
6 age, marital status (and, if married, the name and address of  
7 the applicant's spouse, if known), and principal dwelling place  
8 of members of the household on January 1 of the taxable year.  
9 The Department shall issue guidelines establishing a method for  
10 verifying the accuracy of the affidavits filed by applicants  
11 under this paragraph. The applications shall be clearly marked  
12 as applications for the Additional General Homestead  
13 Exemption.

14 (i-5) This subsection (i-5) applies to counties with  
15 3,000,000 or more inhabitants. In the event of a sale of  
16 homestead property, the homestead exemption shall remain in  
17 effect for the remainder of the assessment year of the sale.  
18 Upon receipt of a transfer declaration transmitted by the  
19 recorder pursuant to Section 31-30 of the Real Estate Transfer  
20 Tax Law for property receiving an exemption under this Section,  
21 the assessor shall mail a notice and forms to the new owner of  
22 the property providing information pertaining to the rules and  
23 applicable filing periods for applying or reapplying for  
24 homestead exemptions under this Code for which the property may  
25 be eligible. If the new owner fails to apply or reapply for a  
26 homestead exemption during the applicable filing period or the



1 property no longer qualifies for an existing homestead  
2 exemption, the assessor shall cancel such exemption for any  
3 ensuing assessment year.

4 (j) (Blank). ~~In counties with fewer than 3,000,000~~  
5 ~~inhabitants, in the event of a sale of homestead property the~~  
6 ~~homestead exemption shall remain in effect for the remainder of~~  
7 ~~the assessment year of the sale. The assessor or chief county~~  
8 ~~assessment officer may require the new owner of the property to~~  
9 ~~apply for the homestead exemption for the following assessment~~  
10 ~~year.~~

11 (k) Notwithstanding Sections 6 and 8 of the State Mandates  
12 Act, no reimbursement by the State is required for the  
13 implementation of any mandate created by this Section.

14 (Source: P.A. 99-143, eff. 7-27-15; 99-164, eff. 7-28-15;  
15 99-642, eff. 7-28-16; 99-851, eff. 8-19-16; 100-401, eff.  
16 8-25-17.)

17 (35 ILCS 200/15-176)

18 Sec. 15-176. Alternative general homestead exemption.

19 (a) For the assessment years as determined under subsection  
20 (j), in any county that has elected, by an ordinance in  
21 accordance with subsection (k), to be subject to the provisions  
22 of this Section in lieu of the provisions of Section 15-175,  
23 homestead property is entitled to an annual homestead exemption  
24 equal to a reduction in the property's equalized assessed value  
25 calculated as provided in this Section.

1 (b) As used in this Section:

2 (1) "Assessor" means the supervisor of assessments or  
3 the chief county assessment officer of each county.

4 (2) "Adjusted homestead value" means the lesser of the  
5 following values:

6 (A) The property's base homestead value increased  
7 by 7% for each tax year after the base year through and  
8 including the current tax year, or, if the property is  
9 sold or ownership is otherwise transferred, the  
10 property's base homestead value increased by 7% for  
11 each tax year after the year of the sale or transfer  
12 through and including the current tax year. The  
13 increase by 7% each year is an increase by 7% over the  
14 prior year.

15 (B) The property's equalized assessed value for  
16 the current tax year minus: (i) \$4,500 ~~in Cook County~~  
17 ~~or \$3,500 in all other counties~~ in tax year 2003; (ii)  
18 \$5,000 ~~in all counties~~ in tax years 2004 and 2005; and  
19 (iii) the lesser of the amount of the general homestead  
20 exemption under Section 15-175 or an amount equal to  
21 the increase in the equalized assessed value for the  
22 current tax year above the equalized assessed value for  
23 1977 in tax year 2006 and thereafter.

24 (3) "Base homestead value".

25 (A) Except as provided in subdivision (b) (3) (A-5)  
26 or (b) (3) (B), "base homestead value" means the

1 equalized assessed value of the property for the base  
2 year prior to exemptions, minus (i) \$4,500 ~~in Cook~~  
3 ~~County or \$3,500 in all other counties~~ in tax year  
4 2003, (ii) \$5,000 ~~in all counties~~ in tax years 2004 and  
5 2005, or (iii) the lesser of the amount of the general  
6 homestead exemption under Section 15-175 or an amount  
7 equal to the increase in the equalized assessed value  
8 for the current tax year above the equalized assessed  
9 value for 1977 in tax year 2006 and thereafter,  
10 provided that it was assessed for that year as  
11 residential property qualified for any of the  
12 homestead exemptions under Sections 15-170 through  
13 15-175 of this Code, then in force, and further  
14 provided that the property's assessment was not based  
15 on a reduced assessed value resulting from a temporary  
16 irregularity in the property for that year. Except as  
17 provided in subdivision (b) (3) (B), if the property did  
18 not have a residential equalized assessed value for the  
19 base year, then "base homestead value" means the base  
20 homestead value established by the assessor under  
21 subsection (c).

22 (A-5) On or before September 1, 2007, in Cook  
23 County, the base homestead value, as set forth under  
24 subdivision (b) (3) (A) and except as provided under  
25 subdivision (b) (3) (B), must be recalculated as the  
26 equalized assessed value of the property for the base

1 year, prior to exemptions, minus:

2 (1) if the general assessment year for the  
3 property was 2003, the lesser of (i) \$4,500 or (ii)  
4 the amount equal to the increase in equalized  
5 assessed value for the 2002 tax year above the  
6 equalized assessed value for 1977;

7 (2) if the general assessment year for the  
8 property was 2004, the lesser of (i) \$4,500 or (ii)  
9 the amount equal to the increase in equalized  
10 assessed value for the 2003 tax year above the  
11 equalized assessed value for 1977;

12 (3) if the general assessment year for the  
13 property was 2005, the lesser of (i) \$5,000 or (ii)  
14 the amount equal to the increase in equalized  
15 assessed value for the 2004 tax year above the  
16 equalized assessed value for 1977.

17 (B) If the property is sold or ownership is  
18 otherwise transferred, other than sales or transfers  
19 between spouses or between a parent and a child, "base  
20 homestead value" means the equalized assessed value of  
21 the property at the time of the sale or transfer prior  
22 to exemptions, minus: (i) \$4,500 in Cook County or  
23 \$3,500 in all other counties in tax year 2003; (ii)  
24 \$5,000 ~~in all counties~~ in tax years 2004 and 2005; and  
25 (iii) the lesser of the amount of the general homestead  
26 exemption under Section 15-175 or an amount equal to

1           the increase in the equalized assessed value for the  
2           current tax year above the equalized assessed value for  
3           1977 in tax year 2006 and thereafter, provided that it  
4           was assessed as residential property qualified for any  
5           of the homestead exemptions under Sections 15-170  
6           through 15-175 of this Code, then in force, and further  
7           provided that the property's assessment was not based  
8           on a reduced assessed value resulting from a temporary  
9           irregularity in the property.

10           (3.5) "Base year" means (i) tax year 2002 ~~in Cook~~  
11 ~~County or (ii) tax year 2008 or 2009 in all other counties~~  
12 ~~in accordance with the designation made by the county as~~  
13 ~~provided in subsection (k).~~

14           (4) "Current tax year" means the tax year for which the  
15 exemption under this Section is being applied.

16           (5) "Equalized assessed value" means the property's  
17 assessed value as equalized by the Department.

18           (6) "Homestead" or "homestead property" means:

19           (A) Residential property that as of January 1 of  
20 the tax year is occupied by its owner or owners as his,  
21 her, or their principal dwelling place, or that is a  
22 leasehold interest on which a single family residence  
23 is situated, that is occupied as a residence by a  
24 person who has a legal or equitable interest therein  
25 evidenced by a written instrument, as an owner or as a  
26 lessee, and on which the person is liable for the

1 payment of property taxes. Residential units in an  
2 apartment building owned and operated as a  
3 cooperative, or as a life care facility, which are  
4 occupied by persons who hold a legal or equitable  
5 interest in the cooperative apartment building or life  
6 care facility as owners or lessees, and who are liable  
7 by contract for the payment of property taxes, shall be  
8 included within this definition of homestead property.

9 (B) A homestead includes the dwelling place,  
10 appurtenant structures, and so much of the surrounding  
11 land constituting the parcel on which the dwelling  
12 place is situated as is used for residential purposes.  
13 If the assessor has established a specific legal  
14 description for a portion of property constituting the  
15 homestead, then the homestead shall be limited to the  
16 property within that description.

17 (7) "Life care facility" means a facility as defined in  
18 Section 2 of the Life Care Facilities Act.

19 (c) If the property did not have a residential equalized  
20 assessed value for the base year as provided in subdivision  
21 (b) (3) (A) of this Section, then the assessor shall first  
22 determine an initial value for the property by comparison with  
23 assessed values for the base year of other properties having  
24 physical and economic characteristics similar to those of the  
25 subject property, so that the initial value is uniform in  
26 relation to assessed values of those other properties for the

1 base year. The product of the initial value multiplied by the  
2 equalized factor for the base year for homestead properties in  
3 that county, less: (i) ~~\$4,500 in Cook County or \$3,500 in all~~  
4 ~~other counties~~ in tax year 2003; (ii) ~~\$5,000 in all counties~~ in  
5 tax year ~~years~~ 2004 and 2005; and (iii) the lesser of the  
6 amount of the general homestead exemption under Section 15-175  
7 or an amount equal to the increase in the equalized assessed  
8 value for the current tax year above the equalized assessed  
9 value for 1977 in tax year 2006 and thereafter, is the base  
10 homestead value.

11 For any tax year for which the assessor determines or  
12 adjusts an initial value and hence a base homestead value under  
13 this subsection (c), the initial value shall be subject to  
14 review by the same procedures applicable to assessed values  
15 established under this Code for that tax year.

16 (d) The base homestead value shall remain constant, except  
17 that the assessor may revise it under the following  
18 circumstances:

19 (1) If the equalized assessed value of a homestead  
20 property for the current tax year is less than the previous  
21 base homestead value for that property, then the current  
22 equalized assessed value (provided it is not based on a  
23 reduced assessed value resulting from a temporary  
24 irregularity in the property) shall become the base  
25 homestead value in subsequent tax years.

26 (2) For any year in which new buildings, structures, or

1 other improvements are constructed on the homestead  
2 property that would increase its assessed value, the  
3 assessor shall adjust the base homestead value as provided  
4 in subsection (c) of this Section with due regard to the  
5 value added by the new improvements.

6 (3) If the property is sold or ownership is otherwise  
7 transferred, the base homestead value of the property shall  
8 be adjusted as provided in subdivision (b) (3) (B). This item  
9 (3) does not apply to sales or transfers between spouses or  
10 between a parent and a child.

11 (4) the recalculation required in Cook County under  
12 subdivision (b) (3) (A-5).

13 (e) The amount of the exemption under this Section is the  
14 equalized assessed value of the homestead property for the  
15 current tax year, minus the adjusted homestead value, with the  
16 following exceptions:

17 (1) ~~The In Cook County, the~~ exemption under this  
18 Section shall not exceed \$20,000 for any taxable year  
19 through tax year:

20 (i) 2005, if the general assessment year for the  
21 property is 2003;

22 (ii) 2006, if the general assessment year for the  
23 property is 2004; or

24 (iii) 2007, if the general assessment year for the  
25 property is 2005.

26 (1.1) Thereafter, ~~in Cook County, and in all other~~



1 ~~counties,~~ the exemption is as follows:

2 (i) if the general assessment year for the property  
3 is 2006, then the exemption may not exceed: \$33,000 for  
4 taxable year 2006; \$26,000 for taxable year 2007;  
5 \$20,000 for taxable years 2008 and 2009; \$16,000 for  
6 taxable year 2010; and \$12,000 for taxable year 2011;

7 (ii) if the general assessment year for the  
8 property is 2007, then the exemption may not exceed:  
9 \$33,000 for taxable year 2007; \$26,000 for taxable year  
10 2008; \$20,000 for taxable years 2009 and 2010; \$16,000  
11 for taxable year 2011; and \$12,000 for taxable year  
12 2012; and

13 (iii) if the general assessment year for the  
14 property is 2008, then the exemption may not exceed:  
15 \$33,000 for taxable year 2008; \$26,000 for taxable year  
16 2009; \$20,000 for taxable years 2010 and 2011; \$16,000  
17 for taxable year 2012; and \$12,000 for taxable year  
18 2013.

19 (1.5) For ~~In Cook County, for~~ the 2006 taxable year only,  
20 the maximum amount of the exemption set forth under subsection  
21 (e) (1.1) (i) of this Section may be increased: (i) by \$7,000 if  
22 the equalized assessed value of the property in that taxable  
23 year exceeds the equalized assessed value of that property in  
24 2002 by 100% or more; or (ii) by \$2,000 if the equalized  
25 assessed value of the property in that taxable year exceeds the  
26 equalized assessed value of that property in 2002 by more than

1 80% but less than 100%.

2 (2) In the case of homestead property that also  
3 qualifies for the exemption under Section 15-172, the  
4 property is entitled to the exemption under this Section,  
5 limited to the amount of (i) \$4,500 ~~in Cook County or~~  
6 ~~\$3,500 in all other counties~~ in tax year 2003, (ii) \$5,000  
7 ~~in all counties~~ in tax years 2004 and 2005, or (iii) the  
8 lesser of the amount of the general homestead exemption  
9 under Section 15-175 or an amount equal to the increase in  
10 the equalized assessed value for the current tax year above  
11 the equalized assessed value for 1977 in tax year 2006 and  
12 thereafter.

13 (f) In the case of an apartment building owned and operated  
14 as a cooperative, or as a life care facility, that contains  
15 residential units that qualify as homestead property under this  
16 Section, the maximum cumulative exemption amount attributed to  
17 the entire building or facility shall not exceed the sum of the  
18 exemptions calculated for each qualified residential unit. The  
19 cooperative association, management firm, or other person or  
20 entity that manages or controls the cooperative apartment  
21 building or life care facility shall credit the exemption  
22 attributable to each residential unit only to the apportioned  
23 tax liability of the owner or other person responsible for  
24 payment of taxes as to that unit. Any person who willfully  
25 refuses to so credit the exemption is guilty of a Class B  
26 misdemeanor.

1 (g) When married persons maintain separate residences, the  
2 exemption provided under this Section shall be claimed by only  
3 one such person and for only one residence.

4 (h) In the event of a sale or other transfer in ownership  
5 of the homestead property, the exemption under this Section  
6 shall remain in effect for the remainder of the tax year and be  
7 calculated using the same base homestead value in which the  
8 sale or transfer occurs, but (other than for sales or transfers  
9 between spouses or between a parent and a child) shall be  
10 calculated for any subsequent tax year using the new base  
11 homestead value as provided in subdivision (b)(3)(B). The  
12 assessor may require the new owner of the property to apply for  
13 the exemption in the following year.

14 (i) The assessor may determine whether property qualifies  
15 as a homestead under this Section by application, visual  
16 inspection, questionnaire, or other reasonable methods. Each  
17 year, at the time the assessment books are certified to the  
18 county clerk by the board of review, the assessor shall furnish  
19 to the county clerk a list of the properties qualified for the  
20 homestead exemption under this Section. The list shall note the  
21 base homestead value of each property to be used in the  
22 calculation of the exemption for the current tax year.

23 (j) In counties with 3,000,000 or more inhabitants, the  
24 provisions of this Section apply as follows:

25 (1) If the general assessment year for the property is  
26 2003, this Section applies for assessment years 2003

1 through 2011. Thereafter, the provisions of Section 15-175  
2 apply.

3 (2) If the general assessment year for the property is  
4 2004, this Section applies for assessment years 2004  
5 through 2012. Thereafter, the provisions of Section 15-175  
6 apply.

7 (3) If the general assessment year for the property is  
8 2005, this Section applies for assessment years 2005  
9 through 2013. Thereafter, the provisions of Section 15-175  
10 apply.

11 ~~In counties with less than 3,000,000 inhabitants, this~~  
12 ~~Section applies for assessment years (i) 2009, 2010, 2011, and~~  
13 ~~2012 if tax year 2008 is the designated base year or (ii) 2010,~~  
14 ~~2011, 2012, and 2013 if tax year 2009 is the designated base~~  
15 ~~year. Thereafter, the provisions of Section 15-175 apply.~~

16 (k) To be subject to the provisions of this Section in lieu  
17 of Section 15-175, a county must adopt an ordinance to subject  
18 itself to the provisions of this Section within 6 months after  
19 August 2, 2010 (the effective date of Public Act 96-1418). ~~In a~~  
20 ~~county other than Cook County, the ordinance must designate~~  
21 ~~either tax year 2008 or tax year 2009 as the base year.~~

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

25 (Source: P.A. 100-201, eff. 8-18-17.)

1 (35 ILCS 200/15-177)

2 Sec. 15-177. The long-time occupant homestead exemption.

3 (a) If the county has elected, under Section 15-176, to be  
4 subject to the provisions of the alternative general homestead  
5 exemption, then, for taxable years 2007 and thereafter,  
6 regardless of whether the exemption under Section 15-176  
7 applies, qualified homestead property is entitled to an annual  
8 homestead exemption equal to a reduction in the property's  
9 equalized assessed value calculated as provided in this  
10 Section.

11 (b) As used in this Section:

12 "Adjusted homestead value" means the lesser of the  
13 following values:

14 (1) The property's base homestead value increased by:

15 (i) 10% for each taxable year after the base year through  
16 and including the current tax year for qualified taxpayers  
17 with a household income of more than \$75,000 but not  
18 exceeding \$100,000; or (ii) 7% for each taxable year after  
19 the base year through and including the current tax year  
20 for qualified taxpayers with a household income of \$75,000  
21 or less. The increase each year is an increase over the  
22 prior year; or

23 (2) The property's equalized assessed value for the  
24 current tax year minus the general homestead deduction.

25 "Base homestead value" means:

26 (1) if the property did not have an adjusted homestead

1 value under Section 15-176 for the base year, then an  
2 amount equal to the equalized assessed value of the  
3 property for the base year prior to exemptions, minus the  
4 general homestead deduction, provided that the property's  
5 assessment was not based on a reduced assessed value  
6 resulting from a temporary irregularity in the property for  
7 that year; or

8 (2) if the property had an adjusted homestead value  
9 under Section 15-176 for the base year, then an amount  
10 equal to the adjusted homestead value of the property under  
11 Section 15-176 for the base year.

12 "Base year" means the taxable year prior to the taxable  
13 year in which the taxpayer first qualifies for the exemption  
14 under this Section.

15 "Current taxable year" means the taxable year for which the  
16 exemption under this Section is being applied.

17 "Equalized assessed value" means the property's assessed  
18 value as equalized by the Department.

19 "Homestead" or "homestead property" means residential  
20 property that as of January 1 of the tax year is occupied by a  
21 qualified taxpayer as his or her principal dwelling place, or  
22 that is a leasehold interest on which a single family residence  
23 is situated, that is occupied as a residence by a qualified  
24 taxpayer who has a legal or equitable interest therein  
25 evidenced by a written instrument, as an owner or as a lessee,  
26 and on which the person is liable for the payment of property

1 taxes. Residential units in an apartment building owned and  
2 operated as a cooperative, or as a life care facility, which  
3 are occupied by persons who hold a legal or equitable interest  
4 in the cooperative apartment building or life care facility as  
5 owners or lessees, and who are liable by contract for the  
6 payment of property taxes, are included within this definition  
7 of homestead property. A homestead includes the dwelling place,  
8 appurtenant structures, and so much of the surrounding land  
9 constituting the parcel on which the dwelling place is situated  
10 as is used for residential purposes. If the assessor has  
11 established a specific legal description for a portion of  
12 property constituting the homestead, then the homestead is  
13 limited to the property within that description.

14 "Household income" has the meaning set forth under Section  
15 15-172 of this Code.

16 "General homestead deduction" means the amount of the  
17 general homestead exemption under Section 15-175.

18 "Life care facility" means a facility defined in Section 2  
19 of the Life Care Facilities Act.

20 "Qualified homestead property" means homestead property  
21 owned by a qualified taxpayer.

22 "Qualified taxpayer" means any individual:

23 (1) who, for at least 10 continuous years as of January  
24 1 of the taxable year, has occupied the same homestead  
25 property as a principal residence and domicile or who, for  
26 at least 5 continuous years as of January 1 of the taxable

1 year, has occupied the same homestead property as a  
2 principal residence and domicile if that person received  
3 assistance in the acquisition of the property as part of a  
4 government or nonprofit housing program; and

5 (2) who has a household income of \$100,000 or less.

6 (c) The base homestead value must remain constant, except  
7 that the assessor may revise it under any of the following  
8 circumstances:

9 (1) If the equalized assessed value of a homestead  
10 property for the current tax year is less than the previous  
11 base homestead value for that property, then the current  
12 equalized assessed value (provided it is not based on a  
13 reduced assessed value resulting from a temporary  
14 irregularity in the property) becomes the base homestead  
15 value in subsequent tax years.

16 (2) For any year in which new buildings, structures, or  
17 other improvements are constructed on the homestead  
18 property that would increase its assessed value, the  
19 assessor shall adjust the base homestead value with due  
20 regard to the value added by the new improvements.

21 (d) The amount of the exemption under this Section is the  
22 greater of: (i) the equalized assessed value of the homestead  
23 property for the current tax year minus the adjusted homestead  
24 value; or (ii) the general homestead deduction.

25 (e) In the case of an apartment building owned and operated  
26 as a cooperative, or as a life care facility, that contains



1 residential units that qualify as homestead property of a  
2 qualified taxpayer under this Section, the maximum cumulative  
3 exemption amount attributed to the entire building or facility  
4 shall not exceed the sum of the exemptions calculated for each  
5 unit that is a qualified homestead property. The cooperative  
6 association, management firm, or other person or entity that  
7 manages or controls the cooperative apartment building or life  
8 care facility shall credit the exemption attributable to each  
9 residential unit only to the apportioned tax liability of the  
10 qualified taxpayer as to that unit. Any person who willfully  
11 refuses to so credit the exemption is guilty of a Class B  
12 misdemeanor.

13 (f) When married persons maintain separate residences, the  
14 exemption provided under this Section may be claimed by only  
15 one such person and for only one residence. No person who  
16 receives an exemption under Section 15-172 of this Code may  
17 receive an exemption under this Section. No person who receives  
18 an exemption under this Section may receive an exemption under  
19 Section 15-175 or 15-176 of this Code.

20 (g) In the event of a sale or other transfer in ownership  
21 of the homestead property between spouses or between a parent  
22 and a child, the exemption under this Section remains in effect  
23 if the new owner has a household income of \$100,000 or less.

24 (h) In the event of a sale or other transfer in ownership  
25 of the homestead property other than subsection (g) of this  
26 Section, the exemption under this Section shall remain in

1 effect for the remainder of the tax year and be calculated  
2 using the same base homestead value in which the sale or  
3 transfer occurs.

4 (i) To receive the exemption, a person must submit an  
5 application to the county assessor during the period specified  
6 by the county assessor.

7 The county assessor shall annually give notice of the  
8 application period by mail or by publication.

9 The taxpayer must submit, with the application, an  
10 affidavit of the taxpayer's total household income, marital  
11 status (and if married the name and address of the applicant's  
12 spouse, if known), and principal dwelling place of members of  
13 the household on January 1 of the taxable year. The Department  
14 shall establish, by rule, a method for verifying the accuracy  
15 of affidavits filed by applicants under this Section, and the  
16 Chief County Assessment Officer may conduct audits of any  
17 taxpayer claiming an exemption under this Section to verify  
18 that the taxpayer is eligible to receive the exemption. Each  
19 application shall contain or be verified by a written  
20 declaration that it is made under the penalties of perjury. A  
21 taxpayer's signing a fraudulent application under this Act is  
22 perjury, as defined in Section 32-2 of the Criminal Code of  
23 2012. The applications shall be clearly marked as applications  
24 for the Long-time Occupant Homestead Exemption and must contain  
25 a notice that any taxpayer who receives the exemption is  
26 subject to an audit by the assessor ~~Chief County Assessment~~

1 ~~Officer.~~

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

5 (Source: P.A. 97-1150, eff. 1-25-13.)

6 (35 ILCS 200/15-180)

7 Sec. 15-180. Homestead improvements. Homestead properties  
8 that have been improved and residential structures on homestead  
9 property that have been rebuilt following a catastrophic event  
10 are entitled to a homestead improvement exemption, limited to  
11 \$30,000 per year through December 31, 1997, \$45,000 beginning  
12 January 1, 1998 and through December 31, 2003, and \$75,000 per  
13 year for that homestead property beginning January 1, 2004 and  
14 thereafter, in fair cash value, when that property is owned and  
15 used exclusively for a residential purpose and upon  
16 demonstration that a proposed increase in assessed value is  
17 attributable solely to a new improvement of an existing  
18 structure or the rebuilding of a residential structure  
19 following a catastrophic event. To be eligible for an exemption  
20 under this Section after a catastrophic event, the residential  
21 structure must be rebuilt within 2 years after the catastrophic  
22 event. The exemption for rebuilt structures under this Section  
23 applies to the increase in value of the rebuilt structure over  
24 the value of the structure before the catastrophic event. The  
25 amount of the exemption shall be limited to the fair cash value

1 added by the new improvement or rebuilding and shall continue  
2 for 4 years from the date the improvement or rebuilding is  
3 completed and occupied, or until the next following general  
4 assessment of that property, whichever is later.

5 A proclamation of disaster by the President of the United  
6 States or Governor of the State of Illinois is not a  
7 prerequisite to the classification of an occurrence as a  
8 catastrophic event under this Section. A "catastrophic event"  
9 may include an occurrence of widespread or severe damage or  
10 loss of property resulting from any catastrophic cause  
11 including but not limited to fire, including arson (provided  
12 the fire was not caused by the willful action of an owner or  
13 resident of the property), flood, earthquake, wind, storm,  
14 explosion, or extended periods of severe inclement weather. In  
15 the case of a residential structure affected by flooding, the  
16 structure shall not be eligible for this homestead improvement  
17 exemption unless it is located within a local jurisdiction  
18 which is participating in the National Flood Insurance Program.

19 ~~In counties of less than 3,000,000 inhabitants, in addition~~  
20 ~~to the notice requirement under Section 12-30, a supervisor of~~  
21 ~~assessments, county assessor, or township or multi township~~  
22 ~~assessor responsible for adding an assessable improvement to a~~  
23 ~~residential property's assessment shall either notify a~~  
24 ~~taxpayer whose assessment has been changed since the last~~  
25 ~~preceding assessment that he or she may be eligible for the~~  
26 ~~exemption provided under this Section or shall grant the~~

1 ~~exemption automatically.~~

2 Beginning January 1, 1999, ~~in counties of 3,000,000 or more~~  
3 ~~inhabitants,~~ an application for a homestead improvement  
4 exemption for a residential structure that has been rebuilt  
5 following a catastrophic event must be submitted to the  
6 assessor ~~Chief County Assessment Officer~~ with a valuation  
7 complaint and a copy of the building permit to rebuild the  
8 structure. The assessor ~~Chief County Assessment Officer~~ may  
9 require additional documentation which must be provided by the  
10 applicant.

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

14 (Source: P.A. 93-715, eff. 7-12-04.)

15 (35 ILCS 200/Art. 15 Div. 3 heading new)

16 Division 3. Homestead exemptions in counties with fewer than  
17 3,000,000 inhabitants

18 (35 ILCS 200/15-261 new)

19 Sec. 15-261. Applicability. This Division 3 applies in  
20 counties with fewer than 3,000,000 inhabitants and encompasses  
21 this Section and Sections in Article 15 occurring after this  
22 Section.

23 (35 ILCS 200/15-262 new)

1       Sec. 15-262. Homestead Exemptions; Definitions.

2       (a) "Homestead property" under this Section includes:

3           (1) Property that is occupied as a principal dwelling  
4       place by its owner or owners who are liable for the payment  
5       of property taxes; or

6           (2) A leasehold interest in property on which a  
7       detached single-family residence is situated, which is  
8       occupied as a principal dwelling place by a person or  
9       persons who has an ownership interest therein, legal or  
10       equitable or as a lessee, and on which the person or  
11       persons is liable for the payment of property taxes; or

12           (3) A unit in an apartment building owned and operated  
13       as a cooperative, occupied as a principal dwelling place by  
14       a person or persons who is liable, by contract with the  
15       owner or owners of record, for paying property taxes on the  
16       property and is an owner of record of a legal or equitable  
17       interest in the cooperative apartment building, other than  
18       a leasehold interest; or

19           (4) A unit within a building which is a life care  
20       facility operated as a cooperative, occupied by a person or  
21       persons who is liable, by contract with the owner or owners  
22       of record, for paying property taxes on the property and is  
23       an owner of record of a legal or equitable interest in the  
24       cooperative apartment building, other than a leasehold  
25       interest.

26       (b) "Homestead owner" under this Section includes:

1           (1) The person or persons who own and occupy  
2           residential property as a principal dwelling place by its  
3           owner or owners who are liable for the payment of property  
4           taxes as of January 1 of a taxable year; or

5           (2) The person or persons who possess a leasehold  
6           interest in property on which a detached single-family  
7           residence is situated, and occupy said detached  
8           single-family residence as a principal dwelling place,  
9           have an ownership interest therein, legal or equitable or  
10           as a lessee, and on which the person or persons are liable  
11           for the payment of property taxes.

12           (3) The person or persons who are liable, by contract  
13           with the owner or owners of record, for paying property  
14           taxes on a unit in an apartment building owned and operated  
15           as a cooperative, occupy the unit as a principal dwelling  
16           place, and are an owner or owners of record of a legal or  
17           equitable interest in the cooperative apartment building,  
18           other than a leasehold interest.

19           (4) The person or persons who are liable, by contract  
20           with the owner or owners of record, for paying property  
21           taxes on a unit within a building which is a life care  
22           facility, occupy the unit as a principal dwelling place,  
23           and are an owner or owners of record of a legal or  
24           equitable interest in the cooperative apartment building,  
25           other than a leasehold interest.

26           (c) "Life care facility" means as defined under Section 2

1 of the Life Care Facilities Act with which the homestead owner  
2 has a life care contract as defined in that Act.

3 (d) "State-licensed care facility" means a facility  
4 licensed under the Assisted Living and Shared Housing Act, the  
5 Nursing Home Care Act, the Specialized Mental Health  
6 Rehabilitation Act of 2013, the ID/DD Community Care Act, or  
7 the MC/DD Act.

8 (e) "Veterans care facility" means a facility operated by  
9 the United States Department of Veterans Affairs.

10 (f) "Assessed Value" means the value of the property after  
11 equalization by a chief county assessment officer or board of  
12 review, but before equalization by the Department.

13 (g) "Equalized Assessed Value" means the value of the  
14 property after equalization by the Department.

15 (35 ILCS 200/15-263 new)

16 Sec. 15-263. Homestead Exemptions; General Provisions.

17 (a) Unless otherwise provided, an initial application for  
18 any homestead exemption must be made to the Chief County  
19 Assessment Officer during the application period in effect for  
20 the county of his or her residence. The Chief County Assessment  
21 Officer may determine the eligibility of residential property  
22 to receive the homestead exemption provided by this Section by  
23 application, visual inspection, questionnaire, or other  
24 reasonable methods. The determination must be made in  
25 accordance with guidelines established by the Department.



1       (b) Unless otherwise provided, a county board may by  
2 resolution provide that if a person has been granted a  
3 homestead exemption, the person qualifying need not reapply for  
4 the exemption.

5       (c) If the Chief County Assessment Officer requires annual  
6 application for verification of eligibility for an exemption  
7 once granted under this Section, the application shall be  
8 mailed to the taxpayer.

9       (d) If a homestead exemption is granted to a property that  
10 is operated as a cooperative or as a life care facility  
11 operated as a cooperative, the cooperative association or  
12 management firm shall credit the savings resulting from the  
13 exemption to the apportioned tax liability of the homestead  
14 owner. The Chief County Assessment Officer may request  
15 reasonable proof that the association or firm has properly  
16 credited the exemption. A person who willfully refuses to  
17 credit an exemption to the qualified person is guilty of a  
18 Class B misdemeanor.

19       (e) The Chief County Assessment Officer shall provide to  
20 each person granted a homestead exemption under Sections  
21 15-268, 15-269, 15-270, and 15-272 a form to designate any  
22 other person to receive a duplicate of any notice of  
23 delinquency in the payment of taxes assessed and levied under  
24 this Code on the person's qualifying property. The duplicate  
25 notice shall be in addition to the notice required to be  
26 provided to the person receiving the exemption and shall be

1 given in the manner required by this Code. The person filing  
2 the request for the duplicate notice shall pay an  
3 administrative fee of \$5 to the Chief County Assessment  
4 Officer. The Chief County Assessment Officer shall then file  
5 the executed designation with the county collector, who shall  
6 issue the duplicate notices as indicated by the designation. A  
7 designation may be rescinded by the person in the manner  
8 required by the Chief County Assessment Officer.

9 (f) The Chief County Assessment Officer may, when  
10 considering whether to grant an exemption based on a homestead  
11 owner's eligibility pursuant to Section 15-262(b)(2), require  
12 the following conditions to be met:

13 (1) that a notarized application for the exemption,  
14 signed by both the owner and the lessee of the property,  
15 must be submitted each year during the application period  
16 in effect for the county in which the property is located;

17 (2) that a copy of the lease must be filed with the  
18 Chief County Assessment Officer by the owner of the  
19 property at the time the notarized application is  
20 submitted;

21 (3) that the lease must expressly state that the lessee  
22 is liable for the payment of property taxes; and

23 (4) that the lease must include the following language  
24 in substantially the following form: "Lessee shall be  
25 liable for the payment of real estate taxes with respect to  
26 the residence in accordance with the terms and conditions

1 of Section 15-262(b)(2) of the Property Tax Code (35 ILCS  
2 200/15-262(b)(2)). The permanent real estate index number  
3 for the premises is (insert number), and, according to the  
4 most recent property tax bill, the current amount of real  
5 estate taxes associated with the premises is (insert  
6 amount) per year. The parties agree that the monthly rent  
7 set forth above shall be increased or decreased pro rata  
8 (effective January 1 of each calendar year) to reflect any  
9 increase or decrease in real estate taxes. Lessee shall be  
10 deemed to be satisfying Lessee's liability for the above  
11 mentioned real estate taxes with the monthly rent payments  
12 as set forth above (or increased or decreased as set forth  
13 herein).".

14 In addition, if there is a change in lessee, or if the  
15 lessee vacates the property, then the Chief County  
16 Assessment Officer may require the owner of the property to  
17 notify the Chief County Assessment Officer of that change.  
18 This subsection (f) does not apply to leasehold interests  
19 in property owned by a municipality.

20 (g) When a homestead exemption has been granted under this  
21 Section and the person qualifying subsequently becomes a  
22 resident of a State-licensed care facility or veterans care  
23 facility, the exemption shall continue so long as the residence  
24 continues to be occupied by the qualifying person's spouse, or  
25 if the residence remains unoccupied but is still owned by the  
26 person qualified for the homestead exemption.

1       (h) Any taxpayer whose application for a homestead  
2 exemption is denied by the Chief County Assessment Officer may  
3 appeal that denial to the county Board of Review. The decision  
4 of the Board of Review shall be final.

5       (i) Notwithstanding any other provision, if a property  
6 transfers or otherwise ceases to be homestead property after  
7 the first date of eligibility within a taxable year, the  
8 exemption shall remain with the property until the end of that  
9 taxable year.

10       (j) Notwithstanding Sections 6 and 8 of the State Mandates  
11 Act, no reimbursement by the State is required for the  
12 implementation of any mandate created by homestead exemptions  
13 under this Division.

14       (35 ILCS 200/15-265 new)

15       Sec. 15-265. Veterans with disabilities adapted housing  
16 homestead exemption.

17       (a) Definitions. In addition to the definitions found in  
18 Section 15-262:

19       "Veteran with a disability" means a person who has served  
20 in the Armed Forces of the United States and whose disability  
21 is of such a nature that the federal government has authorized  
22 payment for purchase or construction of specially adapted  
23 housing as set forth in the United States Code, Title 38,  
24 Chapter 21, Section 2101.

25       "Unmarried surviving spouse" means the surviving spouse of

1 the veteran at any time after the death of the veteran during  
2 which such surviving spouse is not married.

3 "Charitable organization" means any benevolent,  
4 philanthropic, patriotic, or eleemosynary entity that solicits  
5 and collects funds for charitable purposes and includes each  
6 local, county, or area division of that charitable  
7 organization.

8 (b) Eligibility. The homestead property must be occupied by  
9 a homestead owner who is a veteran with a disability, or the  
10 spouse or unmarried surviving spouse of the veteran.

11 The exemption applies to housing where federal funds have  
12 been used to purchase or construct special adaptations to suit  
13 the veteran's disability.

14 The exemption also applies to housing that is specially  
15 adapted to suit the veteran's disability, and purchased  
16 entirely or in part by the proceeds of a sale, casualty loss  
17 reimbursement, or other transfer of a home for which the  
18 federal government had previously authorized payment for  
19 purchase or construction as specially adapted housing.

20 However, the entire proceeds of the sale, casualty loss  
21 reimbursement, or other transfer of that housing shall be  
22 applied to the acquisition of subsequent specially adapted  
23 housing to the extent that the proceeds equal the purchase  
24 price of the subsequently acquired housing.

25 The exemption also applies to housing that is specifically  
26 constructed or adapted to suit a qualifying veteran's

1 disability if the housing or adaptations are donated by a  
2 charitable organization, the veteran has been approved to  
3 receive funds for the purchase or construction of specially  
4 adapted housing under Title 38, Chapter 21, Section 2101 of the  
5 United States Code, and the home has been inspected and  
6 certified by a licensed home inspector to be in compliance with  
7 applicable standards set forth in U.S. Department of Veterans  
8 Affairs, Veterans Benefits Administration Pamphlet 26-13,  
9 Handbook for Design: Specially Adapted Housing.

10 (c) Amount. Eligible homestead property up to an equalized  
11 assessed value of \$100,000 is exempt.

12 (d) Additional provisions. This exemption must be  
13 reestablished on an annual basis by certification from the  
14 Illinois Department of Veterans' Affairs to the Department,  
15 which shall forward a copy of the certification to local  
16 assessing officials.

17 A taxpayer who claims an exemption under Section 15-268 or  
18 15-269 may not claim an exemption under this Section.

19 (35 ILCS 200/15-267 new)

20 Sec. 15-267. Returning Veterans' Homestead Exemption.

21 (a) Definitions. In addition to the definitions found in  
22 Section 15-262, "veteran" means an Illinois resident who has  
23 served as a member of the United States Armed Forces, a member  
24 of the Illinois National Guard, or a member of the United  
25 States Reserve Forces.

1       (b) Eligibility. The homestead property must be occupied by  
2       a homestead owner who is a veteran returning from an armed  
3       conflict involving the armed forces of the United States.

4       (c) Amount. The reduction is \$5,000 in equalized assessed  
5       value for the taxable year in which the veteran returns from  
6       active duty in an armed conflict involving the armed forces of  
7       the United States; however, if the veteran first acquires his  
8       or her principal residence during the taxable year in which he  
9       or she returns, but after January 1 of that year, and if the  
10       property is owned and occupied by the veteran as a principal  
11       residence on January 1 of the next taxable year, he or she may  
12       apply the exemption for the next taxable year, and only the  
13       next taxable year, after he or she returns. The reduction shall  
14       also be allowed for the taxable year after the taxable year in  
15       which the veteran returns from active duty in an armed conflict  
16       involving the armed forces of the United States. For land  
17       improved with an apartment building owned and operated as a  
18       cooperative, the maximum reduction from the value of the  
19       property, as equalized by the Department, must be multiplied by  
20       the number of apartments or units occupied by a veteran  
21       returning from an armed conflict involving the armed forces of  
22       the United States who is liable, by contract with the owner or  
23       owners of record, for paying property taxes on the property and  
24       is an owner of record of a legal or equitable interest in the  
25       cooperative apartment building, other than a leasehold  
26       interest.

1       (d) Additional Provisions. The exemption under this  
2 Section is in addition to any other homestead exemption  
3 provided in this Article 15.

4           (35 ILCS 200/15-268 new)

5       Sec. 15-268. Homestead Exemption for persons with  
6 disabilities.

7       (a) Definitions. In addition to the definitions found in  
8 Section 15-262, "person with a disability" means a person  
9 unable to engage in any substantial gainful activity by reason  
10 of a medically determinable physical or mental impairment which  
11 can be expected to result in death or has lasted or can be  
12 expected to last for a continuous period of not less than 12  
13 months.

14       (b) Eligibility. An annual homestead exemption is granted  
15 to homestead property occupied by a homestead owner who is also  
16 a person with a disability. A person who has a disability  
17 during the taxable year is eligible to receive this homestead  
18 exemption during that taxable year.

19       (c) Amount. The annual exemption amount is \$2,000 in  
20 equalized assessed value, to be deducted from the property's  
21 value as equalized or assessed by the Department; except that  
22 for land improved with (i) an apartment building owned and  
23 operated as a cooperative or (ii) a life care facility that is  
24 considered to be a cooperative, the maximum reduction from the  
25 value of the property, as equalized or assessed by the



1 Department, shall be multiplied by the number of apartments or  
2 units occupied by a disabled person.

3 (d) Additional provisions.

4 (1) A person with a disability filing claims under this  
5 Act shall submit proof of disability in such form and  
6 manner as the Department shall by rule and regulation  
7 prescribe. Any one or more of the following shall  
8 constitute proof of disability for purposes of this Act:

9 (A) Proof that a claimant is eligible to receive  
10 disability benefits under the Federal Social Security  
11 Act; or

12 (B) Issuance of an Illinois Person with a  
13 Disability Identification Card stating that the  
14 claimant is under a Class 2 or 2A disability, as  
15 defined in Section 4A of the Illinois Identification  
16 Card Act; or

17 (C) A person with a disability not covered under  
18 the Federal Social Security Act and not presenting an  
19 Illinois Person with a Disability Identification Card  
20 stating that the claimant is under a Class 2 disability  
21 shall be examined by a physician licensed to practice  
22 in the State of Illinois, and his status as a person  
23 with a disability determined using the same standards  
24 as used by the Social Security Administration. The  
25 costs of any required examination shall be borne by the  
26 claimant.

1       (e) A taxpayer who claims an exemption under Section 15-265  
2       or 15-269 may not claim an exemption under this Section.

3           (35 ILCS 200/15-269 new)

4       Sec. 15-269. Homestead exemption for veterans with  
5       disabilities.

6       (a) Definitions. In addition to the definitions found in  
7       Section 15-262:

8           "Qualified residence" means homestead property, but  
9           less any portion of that property that is used for  
10          commercial purposes, with an equalized assessed value of  
11          less than \$250,000. Property rented for more than 6 months  
12          is presumed to be used for commercial purposes.

13          "Veteran" means an Illinois resident who has served as  
14          a member of the United States Armed Forces on active duty  
15          or State active duty, a member of the Illinois National  
16          Guard, or a member of the United States Reserve Forces and  
17          who has received an honorable discharge.

18          (b) Eligibility. An annual homestead exemption, limited to  
19          the amounts set forth in subsection (c), is granted for  
20          homestead property that is used as a qualified residence by a  
21          homestead owner who is a veteran with a disability.

22          (c) Amount. The amount of the exemption under this Section  
23          is as follows:

24                  (1) if the veteran has a service-connected disability  
25                  of 30% or more but less than 50%, as certified by the

1 United States Department of Veterans Affairs, then the  
2 annual exemption is \$2,500 of equalized assessed value;

3 (2) if the veteran has a service-connected disability  
4 of 50% or more but less than 70%, as certified by the  
5 United States Department of Veterans Affairs, then the  
6 annual exemption is \$5,000 of equalized assessed value; and

7 (3) if the veteran has a service connected disability  
8 of 70% or more, as certified by the United States  
9 Department of Veterans Affairs, then the property is exempt  
10 from taxation under this Code.

11 (d) Additional provisions.

12 (1) The tax exemption under this Section carries over  
13 to the benefit of the veteran's surviving spouse as long as  
14 the spouse holds the legal or beneficial title to the  
15 homestead, permanently resides thereon, and does not  
16 remarry. If the surviving spouse sells the property, an  
17 exemption not to exceed the amount granted from the most  
18 recent ad valorem tax roll may be transferred to his or her  
19 new residence as long as it is used as his or her primary  
20 residence and he or she does not remarry.

21 (2) A taxpayer who claims an exemption under Section  
22 15-265 or 15-268 may not claim an exemption under this  
23 Section.

24 (3) Each taxpayer who has been granted an exemption  
25 under this Section must reapply on an annual basis.  
26 Application must be made during the application period in

1 effect for the county of his or her residence.

2 (35 ILCS 200/15-270 new)

3 Sec. 15-270. Senior Citizens Homestead Exemption.

4 (a) Definitions. The definitions found in Section 15-262  
5 shall apply to this Section.

6 (b) Eligibility. An annual homestead exemption limited,  
7 except as described here with relation to cooperatives or life  
8 care facilities, to a maximum reduction set forth below from  
9 the property's value, as equalized or assessed by the  
10 Department, is granted for homestead property that is occupied  
11 by a homestead owner who will be 65 years of age or older by  
12 December 31 of the taxable year.

13 (c) Amount.

14 (1) The maximum reduction is \$5,000 of equalized  
15 assessed value.

16 (2) For land improved with an apartment building owned  
17 and operated as a cooperative, the maximum reduction from  
18 the value of the property, as equalized by the Department.

19 (3) Property that is first occupied as a residence  
20 after January 1 of any assessment year by a person who is  
21 eligible for the homestead exemption under this Section  
22 must be granted a pro-rata exemption for the assessment  
23 year. The amount of the pro-rata exemption is the exemption  
24 allowed in the county under this Section divided by 365 and  
25 multiplied by the number of days during the assessment year

1 the property is occupied as a residence by a person  
2 eligible for the exemption under this Section. The Chief  
3 County Assessment Officer must adopt reasonable procedures  
4 to establish eligibility for this pro-rata exemption.

5 (d) Additional provisions. The Chief County Assessment  
6 Officer shall notify each person who qualifies for an exemption  
7 under this Section that the person may also qualify for  
8 deferral of real estate taxes under the Senior Citizens Real  
9 Estate Tax Deferral Act. The notice shall set forth the  
10 qualifications needed for deferral of real estate taxes, the  
11 address and telephone number of the county collector, and a  
12 statement that applications for deferral of real estate taxes  
13 may be obtained from the county collector.

14 (35 ILCS 200/15-272 new)

15 Sec. 15-272. Senior Citizens Assessment Freeze Homestead  
16 Exemption.

17 (a) Definitions. In addition to the definitions found in  
18 Section 15-262:

19 "Applicant" means an individual who has filed an  
20 application under this Section.

21 "Base amount" means the base year equalized assessed  
22 value of the residence plus the first year's equalized  
23 assessed value of any added improvements which increased  
24 the assessed value of the residence after the base year.

25 "Base year" means the taxable year prior to the taxable

1 year for which the applicant first qualifies and applies  
2 for the exemption provided that in the prior taxable year  
3 the property was improved with a permanent structure that  
4 was occupied as a residence by the applicant who was liable  
5 for paying real property taxes on the property and who was  
6 either (i) an owner of record of the property or had legal  
7 or equitable interest in the property as evidenced by a  
8 written instrument or (ii) had a legal or equitable  
9 interest as a lessee in the parcel of property that was a  
10 single-family residence. If in any subsequent taxable year  
11 for which the applicant applies and qualifies for the  
12 exemption the equalized assessed value of the residence is  
13 less than the equalized assessed value in the existing base  
14 year (provided that such equalized assessed value is not  
15 based on an assessed value that results from a temporary  
16 irregularity in the property that reduces the assessed  
17 value for one or more taxable years), then that subsequent  
18 taxable year shall become the base year until a new base  
19 year is established under the terms of this paragraph. For  
20 taxable year 1999 only, the Chief County Assessment Officer  
21 shall review (i) all taxable years for which the applicant  
22 applied and qualified for the exemption and (ii) the  
23 existing base year. The assessment officer shall select as  
24 the new base year the year with the lowest equalized  
25 assessed value. An equalized assessed value that is based  
26 on an assessed value that results from a temporary

1 irregularity in the property that reduces the assessed  
2 value for one or more taxable years shall not be considered  
3 the lowest equalized assessed value. The selected year  
4 shall be the base year for taxable year 1999 and thereafter  
5 until a new base year is established under the terms of  
6 this paragraph.

7 "Household" means the applicant, the spouse of the  
8 applicant, and all persons using the residence of the  
9 applicant as their principal place of residence.

10 "Household income" means the combined income of the  
11 members of a household for the calendar year preceding the  
12 taxable year.

13 "Income" has the same meaning as provided in Section  
14 3.07 of the Senior Citizens and Persons with Disabilities  
15 Property Tax Relief Act, except that, beginning in  
16 assessment year 2001, "income" does not include veteran's  
17 benefits.

18 "Internal Revenue Code of 1986" means the United States  
19 Internal Revenue Code of 1986 or any successor law or laws  
20 relating to federal income taxes in effect for the year  
21 preceding the taxable year.

22 "Maximum income limitation" means \$65,000.

23 "Residence" means the principal dwelling place and  
24 appurtenant structures used for residential purposes in  
25 this State occupied on January 1 of the taxable year by a  
26 household and so much of the surrounding land, constituting

1 the parcel upon which the dwelling place is situated, as is  
2 used for residential purposes. If the Chief County  
3 Assessment Officer has established a specific legal  
4 description for a portion of property constituting the  
5 residence, then that portion of property shall be deemed  
6 the residence for the purposes of this Section.

7 "Taxable year" means the calendar year during which ad  
8 valorem property taxes payable in the next succeeding year  
9 are levied.

10 (b) Eligibility. A senior citizens assessment freeze  
11 homestead exemption is granted for homestead property that is  
12 occupied by a homestead owner who (i) is 65 years of age or  
13 older by December 31 of the taxable year, and (ii) has a  
14 household income that does not exceed the maximum income  
15 limitation.

16 (c) Amount.

17 (1) The amount of the exemption for all taxable years  
18 is the equalized assessed value of the residence in the  
19 taxable year for which application is made minus the base  
20 amount.

21 (2) When the applicant is a surviving spouse of an  
22 applicant for a prior year for the same residence for which  
23 an exemption under this Section has been granted, the base  
24 year and base amount for that residence are the same as for  
25 the applicant for the prior year.

26 (3) Each year at the time the assessment books are



1 certified to the County Clerk, the Board of Review shall  
2 give to the County Clerk a list of the assessed values of  
3 improvements on each parcel qualifying for this exemption  
4 that were added after the base year for this parcel and  
5 that increased the assessed value of the property.

6 (4) In the case of land improved with an apartment  
7 building owned and operated as a cooperative or a building  
8 that is a life care facility that qualifies as a  
9 cooperative, the maximum reduction from the equalized  
10 assessed value of the property is limited to the sum of the  
11 reductions calculated for each unit occupied as a residence  
12 by a person or persons (i) 65 years of age or older, (ii)  
13 with a household income that does not exceed the maximum  
14 income limitation, (iii) who is liable, by contract with  
15 the owner or owners of record, for paying real property  
16 taxes on the property, and (iv) who is an owner of record  
17 of a legal or equitable interest in the cooperative  
18 apartment building, other than a leasehold interest.

19 (d) Additional provisions.

20 (1) When an individual dies who would have qualified  
21 for an exemption under this Section, and the surviving  
22 spouse does not independently qualify for this exemption  
23 because of age, the exemption under this Section shall be  
24 granted to the surviving spouse for the taxable year  
25 preceding and the taxable year of the death, provided that,  
26 except for age, the surviving spouse meets all other

1 qualifications for the granting of this exemption for those  
2 years.

3 (2) When married persons maintain separate residences,  
4 the exemption provided for in this Section may be claimed  
5 by only one of such persons and for only one residence.

6 (3) To receive the exemption, a person shall submit an  
7 application by July 1 of each taxable year to the Chief  
8 County Assessment Officer of the county in which the  
9 property is located.

10 (4) A county may, by ordinance, establish a date for  
11 submission of applications that is different than July 1.

12 (5) The applicant shall submit with the application an  
13 affidavit of the applicant's total household income, age,  
14 marital status (and if married the name and address of the  
15 applicant's spouse, if known), and principal dwelling  
16 place of members of the household on January 1 of the  
17 taxable year.

18 (6) The Department shall establish, by rule, a method  
19 for verifying the accuracy of affidavits filed by  
20 applicants under this Section, and the Chief County  
21 Assessment Officer may conduct audits of any taxpayer  
22 claiming an exemption under this Section to verify that the  
23 taxpayer is eligible to receive the exemption.

24 (7) Each application shall contain or be verified by a  
25 notarized declaration that it is made under the penalties  
26 of perjury. A taxpayer's signing a fraudulent application

1       under this Act is perjury, as defined in Section 32-2 of  
2       the Criminal Code of 2012.

3       (8) The applications shall be clearly marked as  
4       applications for the Senior Citizens Assessment Freeze  
5       Homestead Exemption and must contain a notice that any  
6       taxpayer who receives the exemption is subject to an audit  
7       by the Chief County Assessment Officer.

8       (9) Except as provided in this Section, all information  
9       received by the Chief County Assessment Officer or the  
10       Department from applications filed under this Section, or  
11       from any investigation conducted under the provisions of  
12       this Section, shall be confidential, except for official  
13       purposes or pursuant to official procedures for collection  
14       of any State or local tax or enforcement of any civil or  
15       criminal penalty or sanction imposed by this Act or by any  
16       statute or ordinance imposing a State or local tax. Any  
17       person who divulges any such information in any manner,  
18       except in accordance with a proper judicial order, is  
19       guilty of a Class A misdemeanor.

20       Nothing contained in this Section shall prevent the  
21       Director or Chief County Assessment Officer from  
22       publishing or making available reasonable statistics  
23       concerning the operation of the exemption contained in this  
24       Section in which the contents of claims are grouped into  
25       aggregates in such a way that information contained in any  
26       individual claim shall not be disclosed.

1           (10) Each Chief County Assessment Officer shall  
2           annually publish a notice of availability of the exemption  
3           provided under this Section. The notice shall be published  
4           at least 60 days but no more than 75 days prior to the date  
5           on which the application must be submitted to the Chief  
6           County Assessment Officer of the county in which the  
7           property is located. The notice shall appear in a newspaper  
8           of general circulation in the county.

9           (35 ILCS 200/15-273 new)

10          Sec. 15-273. Natural Disaster Homestead Exemption.

11          (a) Definitions. In addition to the definitions found in  
12          Section 15-262:

13           "Base amount" means the base year equalized assessed  
14           value of the residence.

15           "Base year" means the taxable year prior to the taxable  
16           year in which the natural disaster occurred.

17           "Natural disaster" means an occurrence of widespread  
18           or severe damage or loss of property resulting from any  
19           catastrophic cause, including, but not limited to, fire,  
20           flood, earthquake, wind, storm, or extended period of  
21           severe inclement weather. In the case of a residential  
22           structure affected by flooding, the structure shall not be  
23           eligible for this homestead improvement exemption unless  
24           it is located within a local jurisdiction which is  
25           participating in the National Flood Insurance Program. A

1 proclamation of disaster by the President of the United  
2 States or Governor of the State of Illinois is not a  
3 prerequisite to the classification of an occurrence as a  
4 natural disaster under this Section.

5 (b) Eligibility. A homestead exemption shall be granted by  
6 the Chief County Assessment Officer for homestead properties  
7 containing a residential structure that has been rebuilt  
8 following a natural disaster occurring in taxable year 2012 or  
9 any taxable year thereafter.

10 To be eligible for an exemption under this Section: (i) the  
11 residential structure must be rebuilt within 2 years after the  
12 date of the natural disaster; and (ii) the square footage of  
13 the rebuilt residential structure may not be more than 110% of  
14 the square footage of the original residential structure as it  
15 existed immediately prior to the natural disaster. The  
16 taxpayer's initial application for an exemption under this  
17 Section must be made no later than the first taxable year after  
18 the residential structure is rebuilt. The exemption shall  
19 continue at the same annual amount until the taxable year in  
20 which the property is sold or transferred.

21 (c) Amount. The amount of the exemption is the equalized  
22 assessed value of the residence in the first taxable year for  
23 which the taxpayer applies for an exemption under this Section  
24 minus the base amount.

25 (d) Additional provisions.

26 (1) To receive the exemption, the taxpayer shall submit

1 an application to the Chief County Assessment Officer of  
2 the county in which the property is located by July 1 of  
3 each taxable year. A county may, by resolution, establish a  
4 date for submission of applications that is different than  
5 July 1. The applications shall be clearly marked as  
6 applications for the Natural Disaster Homestead Exemption.

7 (2) Property is not eligible for an exemption under  
8 this Section and Section 15-280 for the same natural  
9 disaster or catastrophic event. The property may, however,  
10 remain eligible for an additional exemption under Section  
11 15-280 for any separate event occurring after the property  
12 qualified for an exemption under this Section.

13 (3) The exemption under this Section carries over to  
14 the benefit of the surviving spouse as long as the spouse  
15 holds the legal or beneficial title to the homestead and  
16 permanently resides thereon.

17 (35 ILCS 200/15-275 new)

18 Sec. 15-275. General homestead exemption.

19 (a) Definitions. The definitions found in Section 15-262  
20 are applicable to this Section.

21 (b) Eligibility. Homestead property occupied by a  
22 homestead owner is entitled to an annual homestead exemption  
23 limited, except as described here with relation to  
24 cooperatives, to a reduction in the equalized assessed value of  
25 homestead property equal to the increase in equalized assessed

1 value for the current assessment year above the equalized  
2 assessed value of the property for 1977, up to the maximum  
3 reduction set forth below. If, however, the 1977 equalized  
4 assessed value upon which taxes were paid is subsequently  
5 determined by local assessing officials, the Property Tax  
6 Appeal Board, or a court to have been excessive, the equalized  
7 assessed value which should have been placed on the property  
8 for 1977 shall be used to determine the amount of the  
9 exemption.

10 (c) Amount.

11 (1) The maximum reduction is \$6,000 of equalized  
12 assessed value.

13 (2) If, based on the most recent assessment, the  
14 equalized assessed value of the homestead property for the  
15 current assessment year is greater than the equalized  
16 assessed value of the property for 1977, the owner of the  
17 property shall automatically receive the exemption granted  
18 under this Section in an amount equal to the increase over  
19 the 1977 assessment up to the maximum reduction set forth  
20 in this Section.

21 (d) Additional provisions.

22 (1) If in any assessment year homestead property has a  
23 pro-rata valuation under Section 9-180 resulting in an  
24 increase in the assessed valuation, a reduction in  
25 equalized assessed valuation equal to the increase in  
26 equalized assessed value of the property for the year of

1       the pro-rata valuation above the equalized assessed value  
2       of the property for 1977 shall be applied to the property  
3       on a proportionate basis for the period the property  
4       qualified as homestead property during the assessment  
5       year. The maximum proportionate homestead exemption shall  
6       not exceed the maximum homestead exemption allowed in the  
7       county under this Section divided by 365 and multiplied by  
8       the number of days the property qualified as homestead  
9       property.

10       (2) Where married persons maintain and reside in  
11       separate residences qualifying as homestead property, each  
12       residence shall receive 50% of the total reduction in  
13       equalized assessed valuation provided by this Section.

14       (35 ILCS 200/15-280 new)

15       Sec. 15-280. Homestead improvement exemption.

16       (a) Definitions. In addition to the definitions found in  
17       Section 15-262, a "catastrophic event" may include an  
18       occurrence of widespread or severe damage or loss of property  
19       resulting from any catastrophic cause including but not limited  
20       to fire, including arson (provided the fire was not caused by  
21       the willful action of an owner or resident of the property),  
22       flood, earthquake, wind, storm, explosion, or extended periods  
23       of severe inclement weather. In the case of a residential  
24       structure affected by flooding, the structure shall not be  
25       eligible for this homestead improvement exemption unless it is



1 located within a local jurisdiction which is participating in  
2 the National Flood Insurance Program. A proclamation of  
3 disaster by the President of the United States or Governor of  
4 the State of Illinois is not a prerequisite to the  
5 classification of an occurrence as a catastrophic event under  
6 this Section.

7 (b) Eligibility. Homestead properties that have been  
8 improved and residential structures on homestead property that  
9 have been rebuilt following a catastrophic event are entitled  
10 to a homestead improvement exemption, when that property is  
11 owned by a homestead owner and used exclusively for a  
12 residential purpose and upon demonstration that a proposed  
13 increase in assessed value is attributable solely to a new  
14 improvement of an existing structure or the rebuilding of a  
15 residential structure following a catastrophic event. To be  
16 eligible for an exemption under this Section after a  
17 catastrophic event, the residential structure must be rebuilt  
18 within 2 years after the catastrophic event. The exemption for  
19 rebuilt structures under this Section applies to the increase  
20 in value of the rebuilt structure over the value of the  
21 structure before the catastrophic event. The amount of the  
22 exemption shall be limited to the fair cash value added by the  
23 new improvement or rebuilding and shall continue for 4 years  
24 from the date the improvement or rebuilding is completed and  
25 occupied.

26 (c) Amount. The exemption is limited to \$25,000 of

1 equalized assessed value.

2 (d) Additional Provisions. In addition to the notice  
3 requirement under Section 12-30, a supervisor of assessments,  
4 county assessor, or township or multi-township assessor  
5 responsible for adding an assessable improvement to a  
6 residential property's assessment shall either notify a  
7 taxpayer whose assessment has been changed since the last  
8 preceding assessment that he or she may be eligible for the  
9 exemption provided under this Section or shall grant the  
10 exemption automatically.

11 Section 99. Effective date. This Act takes effect January  
12 1, 2019.

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| 5  | 20 heading new                            |
| 6  | 35 ILCS 200/10-800 was 35 ILCS 200/15-174 |
| 7  | 35 ILCS 200/Art. 15 Div. 1                |
| 8  | heading new                               |
| 9  | 35 ILCS 200/15-13 new                     |
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