

1 AN ACT concerning revenue.

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

4 Section 5. The Property Tax Code is amended by changing  
5 Section 15-172 as follows:

6 (35 ILCS 200/15-172)

7 Sec. 15-172. Senior Citizens Assessment Freeze Homestead  
8 Exemption.

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

11 (b) As used in this Section:

12 "Applicant" means an individual who has filed an  
13 application under this Section.

14 "Base amount" means the base year equalized assessed value  
15 of the residence plus the first year's equalized assessed value  
16 of any added improvements which increased the assessed value of  
17 the residence after the base year.

18 "Base year" means the taxable year prior to the taxable  
19 year for which the applicant first qualifies and applies for  
20 the exemption provided that in the prior taxable year the  
21 property was improved with a permanent structure that was  
22 occupied as a residence by the applicant who was liable for  
23 paying real property taxes on the property and who was either

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

26 "Chief County Assessment Officer" means the County

1 Assessor or Supervisor of Assessments of the county in which  
2 the property is located.

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

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

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

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

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

19 "Life care facility that qualifies as a cooperative" means  
20 a facility as defined in Section 2 of the Life Care Facilities  
21 Act.

22 "Maximum income limitation" means:

- 23 (1) \$35,000 prior to taxable year 1999;  
24 (2) \$40,000 in taxable years 1999 through 2003;  
25 (3) \$45,000 in taxable years 2004 through 2005;  
26 (4) \$50,000 in taxable years 2006 and 2007;

1 (5) \$55,000 in taxable years 2008 through 2016;

2 (6) for taxable year 2017, (i) \$65,000 for qualified  
3 property located in a county with 3,000,000 or more  
4 inhabitants and (ii) \$55,000 for qualified property  
5 located in a county with fewer than 3,000,000 inhabitants;  
6 ~~and~~

7 (7) for taxable year 2018 ~~years 2018 and thereafter,~~  
8 \$65,000 for all qualified property; ~~-~~

9 (8) for taxable year 2019, (i) \$75,000 for qualified  
10 property in a county with 3,000,000 or more inhabitants and  
11 (ii) \$65,000 for qualified property located in a county  
12 with fewer than 3,000,000 inhabitants; and

13 (9) for taxable years 2020 and thereafter, \$75,000 for  
14 all qualified property.

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

25 "Taxable year" means the calendar year during which ad  
26 valorem property taxes payable in the next succeeding year are

1 levied.

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

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

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

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

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

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

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

23 (5) For an applicant who has a household income  
24 exceeding \$48,750 but not exceeding \$50,000, the amount of  
25 the exemption is (i) the equalized assessed value of the  
26 residence in the taxable year for which application is made

1           minus the base amount (ii) multiplied by 0.2.

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

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

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

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

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

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

25 When married persons maintain separate residences, the  
26 exemption provided for in this Section may be claimed by only



1 one of such persons and for only one residence.

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

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

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

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

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

25 In counties having less than 3,000,000 inhabitants, if an  
26 applicant was denied an exemption in taxable year 1994 and the

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

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

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

1 credited that exemption.

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

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

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

25 (d) Each Chief County Assessment Officer shall annually  
26 publish a notice of availability of the exemption provided

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

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

10 (Source: P.A. 99-143, eff. 7-27-15; 99-180, eff. 7-29-15;  
11 99-581, eff. 1-1-17; 99-642, eff. 7-28-16; 100-401, eff.  
12 8-25-17; 100-513, eff. 1-1-18; 100-863, eff. 8-14-18.)

13 Section 99. Effective date. This Act takes effect upon  
14 becoming law.