

HB5597



97TH GENERAL ASSEMBLY

State of Illinois

2011 and 2012

HB5597

Introduced 2/15/2012, by Rep. Robert Rita

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-10

Amends the Property Tax Code. Makes a technical change in a Section concerning exempt property.

LRB097 19014 HLH 64253 b

A BILL FOR

1 AN ACT concerning revenue.

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

4 Section 5. The Property Tax Code is amended by changing
5 Section 15-10 as follows:

6 (35 ILCS 200/15-10)

7 Sec. 15-10. Exempt property; procedures for certification.
8 All property granted an exemption by the ~~the~~ Department
9 pursuant to the requirements of Section 15-5 and described in
10 the Sections following Section 15-30 and preceding Section
11 16-5, to the extent therein limited, is exempt from taxation.
12 In order to maintain that exempt status, the titleholder or the
13 owner of the beneficial interest of any property that is exempt
14 must file with the chief county assessment officer, on or
15 before January 31 of each year (May 31 in the case of property
16 exempted by Section 15-170), an affidavit stating whether there
17 has been any change in the ownership or use of the property or
18 the status of the owner-resident, or that a disabled veteran
19 who qualifies under Section 15-165 owned and used the property
20 as of January 1 of that year. The nature of any change shall be
21 stated in the affidavit. Failure to file an affidavit shall, in
22 the discretion of the assessment officer, constitute cause to
23 terminate the exemption of that property, notwithstanding any

1 other provision of this Code. Owners of 5 or more such exempt
2 parcels within a county may file a single annual affidavit in
3 lieu of an affidavit for each parcel. The assessment officer,
4 upon request, shall furnish an affidavit form to the owners, in
5 which the owner may state whether there has been any change in
6 the ownership or use of the property or status of the owner or
7 resident as of January 1 of that year. The owner of 5 or more
8 exempt parcels shall list all the properties giving the same
9 information for each parcel as required of owners who file
10 individual affidavits.

11 However, titleholders or owners of the beneficial interest
12 in any property exempted under any of the following provisions
13 are not required to submit an annual filing under this Section:

14 (1) Section 15-45 (burial grounds) in counties of less
15 than 3,000,000 inhabitants and owned by a not-for-profit
16 organization.

17 (2) Section 15-40.

18 (3) Section 15-50 (United States property).

19 If there is a change in use or ownership, however, notice
20 must be filed pursuant to Section 15-20.

21 An application for homestead exemptions shall be filed as
22 provided in Section 15-170 (senior citizens homestead
23 exemption), Section 15-172 (senior citizens assessment freeze
24 homestead exemption), and Sections 15-175 (general homestead
25 exemption), 15-176 (general alternative homestead exemption),
26 and 15-177 (long-time occupant homestead exemption),

1 respectively.

2 (Source: P.A. 95-644, eff. 10-12-07.)