

HB2505



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HB2505

Introduced 2/4/2025, by Rep. Angelica Guerrero-Cuellar

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-169.1 new

Amends the Property Tax Code. Provides that property that is used as a qualified residence by a police officer or firefighter with a duty-related disability is exempt from taxation under the Code. Effective immediately.

LRB104 10235 HLH 20309 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 adding
5 Section 15-169.1 as follows:

6 (35 ILCS 200/15-169.1 new)

7 Sec. 15-169.1. Homestead exemption for police officers and
8 firefighters with certain duty-related injuries.

9 (a) Beginning with taxable year 2025, property that is
10 used as a qualified residence by a qualified police officer or
11 a qualified firefighter is exempt from taxation under this
12 Code.

13 (b) If a homestead exemption is granted under this Section
14 to a qualified police officer or a qualified firefighter and
15 the person awarded the exemption subsequently becomes a
16 resident of a facility licensed under the Nursing Home Care
17 Act or a facility operated by the United States Department of
18 Veterans Affairs, then the exemption shall continue so long as
19 (i) the residence continues to be occupied by the qualifying
20 person's spouse or (ii) the residence remains unoccupied but
21 is still owned by the person who qualified for the homestead
22 exemption.

23 (c) The tax exemption under this Section carries over to

1 the benefit of the surviving spouse of a qualified police
2 officer or qualified firefighter as long as the spouse holds
3 the legal or beneficial title to the homestead, permanently
4 resides thereon, and does not remarry. If the surviving spouse
5 sells the property, an exemption not to exceed the amount
6 granted from the most recent ad valorem tax roll may be
7 transferred to his or her new residence as long as it is used
8 as his or her primary residence and he or she does not remarry.

9 (d) The homestead exemption under this Section is also
10 granted for property that is used as a qualified residence by
11 the surviving spouse of a police officer or firefighter killed
12 in the line of duty, so long as the surviving spouse does not
13 remarry. If a homestead exemption is granted under this
14 Section to a surviving spouse and the surviving spouse awarded
15 the exemption subsequently becomes a resident of a facility
16 licensed under the Nursing Home Care Act or a facility
17 operated by the United States Department of Veterans Affairs,
18 then the exemption shall continue if the residence remains
19 unoccupied but is still owned by the person who qualified for
20 the homestead exemption.

21 (e) Each qualified police officer or qualified firefighter
22 shall submit proof of the qualifying injury in such form and
23 manner as the Department shall by rule prescribe. Each
24 taxpayer who has been granted an exemption under this Section
25 must reapply on an annual basis. Application must be made
26 during the application period in effect for the county of his

1 or her residence. The assessor or chief county assessment
2 officer may determine the eligibility of residential property
3 to receive the homestead exemption provided by this Section by
4 application, visual inspection, questionnaire, or other
5 reasonable methods. The determination must be made in
6 accordance with guidelines established by the Department.

7 (f) As used in this Section:

8 "Firefighter" means: (i) a person who is a firefighter or
9 fireman as defined in Sections 4-106 or 6-106 of the Illinois
10 Pension Code; (ii) a paramedic employed by a unit of local
11 government; or (iii) an EMT, emergency medical
12 technician-intermediate (EMT-I), or advanced emergency medical
13 technician (A-EMT) employed by a unit of local government.

14 "Police officer" means: a policeman, as defined in Section
15 10-3-1 of the Illinois Municipal Code; a conservation police
16 officer; a sheriff or deputy sheriff; or a law enforcement
17 officer employed by the State Police, the Secretary of State,
18 or any other State agency, college, or university.

19 "Qualified firefighter" means a firefighter who:

20 (1) has suffered an injury related to his or her
21 service as a firefighter resulting in one or more of the
22 following:

23 (A) paraplegia;

24 (B) quadriplegia;

25 (C) dismemberment of a limb or other body part; or

26 (D) amputation of a limb or other body part; and

1 (2) currently receives, or prior to retiring received,
2 a disability benefit under Section 4-110 of the Illinois
3 Pension Code or Section 6-151 of the Illinois Pension
4 Code.

5 "Qualified police officer" means a police officer who:

6 (1) has suffered an injury related to his or her
7 service as a police officer resulting in one or more of the
8 following:

9 (A) paraplegia;

10 (B) quadriplegia;

11 (C) dismemberment of a limb or other body part; or

12 (D) amputation of a limb or other body part; and

13 (2) currently receives, or prior to retiring received,
14 a disability benefit under Section 3-114.1 of the Illinois
15 Pension Code or Section 5-154 of the Illinois Pension
16 Code.

17 "Qualified residence" means real property, but less any
18 portion of that property that is used for commercial purposes,
19 with an equalized assessed value of less than \$500,000 that is
20 owned and occupied as the primary residence of (i) a qualified
21 police officer, (ii) a qualified firefighter, or (iii) if
22 applicable, the surviving spouse of a qualified police officer
23 or qualified firefighter killed in the line of duty, if that
24 police officer, firefighter, or spouse is liable for paying
25 real estate taxes on the property and is an owner of record of
26 the property or has a legal or equitable interest therein, as

1 evidenced by a written instrument. In the case of a leasehold
2 interest in the property, the lease must be for a single family
3 residence. Property rented for more than 6 months is presumed
4 to be used for commercial purposes.

5 Section 99. Effective date. This Act takes effect upon
6 becoming law.