



Sen. Jennifer Bertino-Tarrant

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10000SB2396sam001

LRB100 17954 HLH 38989 a

1 AMENDMENT TO SENATE BILL 2396

2 AMENDMENT NO. _____. Amend Senate Bill 2396 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Section 15-170 as follows:

6 (35 ILCS 200/15-170)

7 Sec. 15-170. Senior citizens homestead exemption. An
8 annual homestead exemption limited, except as described here
9 with relation to cooperatives or life care facilities, to a
10 maximum reduction set forth below from the property's value, as
11 equalized or assessed by the Department, is granted for
12 property that is occupied as a residence by a person 65 years
13 of age or older who is liable for paying real estate taxes on
14 the property and is an owner of record of the property or has a
15 legal or equitable interest therein as evidenced by a written
16 instrument, except for a leasehold interest, other than a

1 leasehold interest of land on which a single family residence
2 is located, which is occupied as a residence by a person 65
3 years or older who has an ownership interest therein, legal,
4 equitable or as a lessee, and on which he or she is liable for
5 the payment of property taxes. Before taxable year 2004, the
6 maximum reduction shall be \$2,500 in counties with 3,000,000 or
7 more inhabitants and \$2,000 in all other counties. For taxable
8 years 2004 through 2005, the maximum reduction shall be \$3,000
9 in all counties. For taxable years 2006 and 2007, the maximum
10 reduction shall be \$3,500. For taxable years 2008 through 2011,
11 the maximum reduction is \$4,000 in all counties. For taxable
12 year 2012, the maximum reduction is \$5,000 in counties with
13 3,000,000 or more inhabitants and \$4,000 in all other counties.
14 For taxable years 2013 through 2016, the maximum reduction is
15 \$5,000 in all counties. For taxable years 2017 and thereafter,
16 the maximum reduction is \$8,000 in counties with 3,000,000 or
17 more inhabitants and \$5,000 in all other counties.

18 For land improved with an apartment building owned and
19 operated as a cooperative, the maximum reduction from the value
20 of the property, as equalized by the Department, shall be
21 multiplied by the number of apartments or units occupied by a
22 person 65 years of age or older who is liable, by contract with
23 the owner or owners of record, for paying property taxes on the
24 property and is an owner of record of a legal or equitable
25 interest in the cooperative apartment building, other than a
26 leasehold interest. For land improved with a life care

1 facility, the maximum reduction from the value of the property,
2 as equalized by the Department, shall be multiplied by the
3 number of apartments or units occupied by persons 65 years of
4 age or older, irrespective of any legal, equitable, or
5 leasehold interest in the facility, who are liable, under a
6 contract with the owner or owners of record of the facility,
7 for paying property taxes on the property. In a cooperative or
8 a life care facility where a homestead exemption has been
9 granted, the cooperative association or the management firm of
10 the cooperative or facility shall credit the savings resulting
11 from that exemption only to the apportioned tax liability of
12 the owner or resident who qualified for the exemption. Any
13 person who willfully refuses to so credit the savings shall be
14 guilty of a Class B misdemeanor. Under this Section and
15 Sections 15-175, 15-176, and 15-177, "life care facility" means
16 a facility, as defined in Section 2 of the Life Care Facilities
17 Act, with which the applicant for the homestead exemption has a
18 life care contract as defined in that Act.

19 When a homestead exemption has been granted under this
20 Section and the person qualifying subsequently becomes a
21 resident of a facility licensed under the Assisted Living and
22 Shared Housing Act, the Nursing Home Care Act, the Specialized
23 Mental Health Rehabilitation Act of 2013, the ID/DD Community
24 Care Act, or the MC/DD Act, the exemption shall continue so
25 long as the residence continues to be occupied by the
26 qualifying person's spouse if the spouse is 65 years of age or

1 older, or if the residence remains unoccupied but is still
2 owned by the person qualified for the homestead exemption.

3 A person who will be 65 years of age during the current
4 assessment year shall be eligible to apply for the homestead
5 exemption during that assessment year. Application shall be
6 made during the application period in effect for the county of
7 his residence.

8 Beginning with assessment year 2003, for taxes payable in
9 2004, property that is first occupied as a residence after
10 January 1 of any assessment year by a person who is eligible
11 for the senior citizens homestead exemption under this Section
12 must be granted a pro-rata exemption for the assessment year.
13 The amount of the pro-rata exemption is the exemption allowed
14 in the county under this Section divided by 365 and multiplied
15 by the number of days during the assessment year the property
16 is occupied as a residence by a person eligible for the
17 exemption under this Section. The chief county assessment
18 officer must adopt reasonable procedures to establish
19 eligibility for this pro-rata exemption.

20 The assessor or chief county assessment officer may
21 determine the eligibility of a life care facility to receive
22 the benefits provided by this Section, by affidavit,
23 application, visual inspection, questionnaire or other
24 reasonable methods in order to insure that the tax savings
25 resulting from the exemption are credited by the management
26 firm to the apportioned tax liability of each qualifying

1 resident. The assessor may request reasonable proof that the
2 management firm has so credited the exemption.

3 The chief county assessment officer of each county with
4 less than 3,000,000 inhabitants shall provide to each person
5 allowed a homestead exemption under this Section a form to
6 designate any other person to receive a duplicate of any notice
7 of delinquency in the payment of taxes assessed and levied
8 under this Code on the property of the person receiving the
9 exemption. The duplicate notice shall be in addition to the
10 notice required to be provided to the person receiving the
11 exemption, and shall be given in the manner required by this
12 Code. The person filing the request for the duplicate notice
13 shall pay a fee of \$5 to cover administrative costs to the
14 supervisor of assessments, who shall then file the executed
15 designation with the county collector. Notwithstanding any
16 other provision of this Code to the contrary, the filing of
17 such an executed designation requires the county collector to
18 provide duplicate notices as indicated by the designation. A
19 designation may be rescinded by the person who executed such
20 designation at any time, in the manner and form required by the
21 chief county assessment officer.

22 The assessor or chief county assessment officer may
23 determine the eligibility of residential property to receive
24 the homestead exemption provided by this Section by
25 application, visual inspection, questionnaire or other
26 reasonable methods. The determination shall be made in

1 accordance with guidelines established by the Department.

2 Beginning in taxable year 2018, ~~In counties with 3,000,000~~
3 ~~or more inhabitants, beginning in taxable year 2010, each~~
4 ~~taxpayer who has been granted an exemption under this Section~~
5 ~~must reapply on an annual basis. The chief county assessment~~
6 ~~officer shall mail the application to the taxpayer. In counties~~
7 ~~with less than 3,000,000 inhabitants, the county board may by~~
8 ~~resolution provide that~~ if a person has been granted a
9 homestead exemption under this Section, the person qualifying
10 need not reapply for the exemption.

11 ~~In counties with less than 3,000,000 inhabitants, if the~~
12 ~~assessor or chief county assessment officer requires annual~~
13 ~~application for verification of eligibility for an exemption~~
14 ~~once granted under this Section, the application shall be~~
15 ~~mailed to the taxpayer.~~

16 The assessor or chief county assessment officer shall
17 notify each person who qualifies for an exemption under this
18 Section that the person may also qualify for deferral of real
19 estate taxes under the Senior Citizens Real Estate Tax Deferral
20 Act. The notice shall set forth the qualifications needed for
21 deferral of real estate taxes, the address and telephone number
22 of county collector, and a statement that applications for
23 deferral of real estate taxes may be obtained from the county
24 collector.

25 Notwithstanding Sections 6 and 8 of the State Mandates Act,
26 no reimbursement by the State is required for the

1 implementation of any mandate created by this Section.

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

3 Section 99. Effective date. This Act takes effect upon
4 becoming law.".