

SB3197



100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

SB3197

Introduced 2/15/2018, by Sen. John G. Mulroe

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-169.1 new

Amends the Property Tax Code. Creates a homestead exemption in the amount of a reduction of \$5,000 from the equalized assessed value of the property for police officers with a disability and firefighters with a disability. Effective immediately.

LRB100 14633 HLH 29438 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

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 disabilities.

9 (a) Beginning with taxable year 2019, an annual homestead
10 exemption, limited to a reduction of \$5,000 from the equalized
11 assessed value of the property, is granted for property that is
12 used as a qualified residence by a police officer with a
13 disability or a firefighter with a disability.

14 (b) If a homestead exemption is granted under this Section
15 and the person awarded the exemption subsequently becomes a
16 resident of a facility licensed under the Nursing Home Care Act
17 or a facility operated by the United States Department of
18 Veterans Affairs, then the exemption shall continue (i) so long
19 as the residence continues to be occupied by the qualifying
20 person's spouse or (ii) if 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 police officer or
2 firefighter with a disability as long as the spouse holds the
3 legal or beneficial title to the homestead, permanently resides
4 thereon, and does not remarry. If the surviving spouse sells
5 the property, an exemption not to exceed the amount granted
6 from the most recent ad valorem tax roll may be transferred to
7 his or her new residence as long as it is used as his or her
8 primary residence and he or she does not remarry.

9 (d) Nothing in this Section shall require the police
10 officer or firefighter to have qualified for or obtained the
11 exemption before death if he or she was killed in the line of
12 duty.

13 (e) Each taxpayer who has been granted an exemption under
14 this Section must reapply on an annual basis. Application must
15 be made during the application period in effect for the county
16 of his or her residence. The assessor or chief county
17 assessment officer may determine the eligibility of
18 residential property to receive the homestead exemption
19 provided by this Section by application, visual inspection,
20 questionnaire, or other reasonable methods. The determination
21 must be made in accordance with guidelines established by the
22 Department.

23 (f) As used in this Section:

24 "Firefighter" means: (i) a person who is a "firefighter" or
25 "fireman" as defined in Sections 4-106 or 6-106 of the Illinois
26 Pension Code; (ii) a paramedic employed by a unit of local

1 government; or (iii) an EMT, emergency medical
2 technician-intermediate (EMT-I), or advanced emergency medical
3 technician (A-EMT) employed by a unit of local government.

4 "Firefighter with a disability" means a firefighter
5 certified by a physician licensed to practice medicine in all
6 of its branches as having a physical or mental impairment
7 related to his or her service as a firefighter that can be
8 expected to result in death or can be expected to last for a
9 continuous period of not less than 12 months.

10 "Police officer" means: (i) a policeman, as defined in
11 Section 10-3-1 of the Illinois Municipal Code; (ii) a deputy
12 sheriff; (iii) an elected sheriff; and (iv) a law enforcement
13 officer with the Department of State Police.

14 "Police officer with a disability" means a police officer
15 certified by a physician licensed to practice medicine in all
16 of its branches as having a physical or mental impairment
17 related to his or her service as a police officer that can be
18 expected to result in death or can be expected to last for a
19 continuous period of not less than 12 months.

20 "Qualified residence" means real property, but less any
21 portion of that property that is used for commercial purposes,
22 with an equalized assessed value of less than \$250,000 that is
23 the primary residence of a police officer with a disability or
24 a firefighter with a disability. Property rented for more than
25 6 months is presumed to be used for commercial purposes.

26 Section 99. Effective date. This Act takes effect upon

1 becoming law.