



Sen. John G. Mulroe

Filed: 4/25/2018

10000SB3197sam003

LRB100 14633 HLH 39343 a

1 AMENDMENT TO SENATE BILL 3197

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 3197, AS AMENDED,  
3 by replacing everything after the enacting clause with the  
4 following:

5 "Section 5. The Property Tax Code is amended by adding  
6 Section 15-169.1 as follows:

7 (35 ILCS 200/15-169.1 new)

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

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

15 (b) If a homestead exemption is granted under this Section  
16 to a qualified police officer or a qualified firefighter and

1 the person awarded the exemption subsequently becomes a  
2 resident of a facility licensed under the Nursing Home Care Act  
3 or a facility operated by the United States Department of  
4 Veterans Affairs, then the exemption shall continue so long as  
5 (i) the residence continues to be occupied by the qualifying  
6 person's spouse or (ii) the residence remains unoccupied but is  
7 still owned by the person who qualified for the homestead  
8 exemption.

9 (c) The tax exemption under this Section carries over to  
10 the benefit of the surviving spouse of a qualified police  
11 officer or qualified firefighter as long as the spouse holds  
12 the legal or beneficial title to the homestead, permanently  
13 resides thereon, and does not remarry. If the surviving spouse  
14 sells the property, an exemption not to exceed the amount  
15 granted from the most recent ad valorem tax roll may be  
16 transferred to his or her new residence as long as it is used  
17 as his or her primary residence and he or she does not remarry.

18 (d) The homestead exemption under this Section is also  
19 granted for property that is used as a qualified residence by  
20 the surviving spouse of a police officer or firefighter killed  
21 in the line of duty, so long as the surviving spouse does not  
22 remarry. If a homestead exemption is granted under this Section  
23 to a surviving spouse and the surviving spouse awarded the  
24 exemption subsequently becomes a resident of a facility  
25 licensed under the Nursing Home Care Act or a facility operated  
26 by the United States Department of Veterans Affairs, then the

1 exemption shall continue if the residence remains unoccupied  
2 but is still owned by the person who qualified for the  
3 homestead exemption.

4 (e) Each qualified police officer or qualified firefighter  
5 shall submit proof of the qualifying injury in such form and  
6 manner as the Department shall by rule prescribe. Each taxpayer  
7 who has been granted an exemption under this Section must  
8 reapply on an annual basis. Application must be made during the  
9 application period in effect for the county of his or her  
10 residence. The assessor or chief county assessment officer may  
11 determine the eligibility of residential property to receive  
12 the homestead exemption provided by this Section by  
13 application, visual inspection, questionnaire, or other  
14 reasonable methods. The determination must be made in  
15 accordance with guidelines established by the Department.

16 (f) As used in this Section:

17 "Firefighter" means: (i) a person who is a "firefighter" or  
18 "fireman" as defined in Sections 4-106 or 6-106 of the Illinois  
19 Pension Code; (ii) a paramedic employed by a unit of local  
20 government; or (iii) an EMT, emergency medical  
21 technician-intermediate (EMT-I), or advanced emergency medical  
22 technician (A-EMT) employed by a unit of local government.

23 "Police officer" means: a policeman, as defined in Section  
24 10-3-1 of the Illinois Municipal Code; a conservation police  
25 officer; a sheriff or deputy sheriff; or a law enforcement  
26 officer employed by the State Police, the Secretary of State,

1 or any other State agency, college, or university.

2 "Qualified firefighter" means a firefighter who:

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

6 (A) paraplegia;

7 (B) quadriplegia;

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

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

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

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

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

17 (A) paraplegia;

18 (B) quadriplegia;

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

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

21 (2) currently receives, or prior to retiring received,  
22 a disability benefit under Section 3-114.1 of the Illinois  
23 Pension Code or Section 5-154 of the Illinois Pension Code.

24 "Qualified residence" means real property, but less any  
25 portion of that property that is used for commercial purposes,  
26 with an equalized assessed value of less than \$250,000 that is

1 owned and occupied as the primary residence of (i) a qualified  
2 police officer, (ii) a qualified firefighter, or (iii) if  
3 applicable, the surviving spouse of a qualified police officer  
4 or qualified firefighter killed in the line of duty, if that  
5 police officer, firefighter, or spouse is liable for paying  
6 real estate taxes on the property and is an owner of record of  
7 the property or has a legal or equitable interest therein, as  
8 evidenced by a written instrument. In the case of a leasehold  
9 interest in the property, the lease must be for a single family  
10 residence. Property rented for more than 6 months is presumed  
11 to be used for commercial purposes.

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