

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 15-170 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
17 leasehold interest of land on which a single family residence
18 is located, which is occupied as a residence by a person 65
19 years or older who has an ownership interest therein, legal,
20 equitable or as a lessee, and on which he or she is liable for
21 the payment of property taxes. Before taxable year 2004, the
22 maximum reduction shall be \$2,500 in counties with 3,000,000 or
23 more inhabitants and \$2,000 in all other counties. For taxable

1 years 2004 through 2005, the maximum reduction shall be \$3,000
2 in all counties. For taxable years 2006 and 2007, the maximum
3 reduction shall be \$3,500. For taxable years 2008 through 2011,
4 the maximum reduction is \$4,000 in all counties. For taxable
5 year 2012, the maximum reduction is \$5,000 in counties with
6 3,000,000 or more inhabitants and \$4,000 in all other counties.
7 For taxable years 2013 through 2016, the maximum reduction is
8 \$5,000 in all counties. For taxable years 2017 and thereafter,
9 the maximum reduction is \$8,000 in counties with 3,000,000 or
10 more inhabitants and \$5,000 in all other counties.

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

1 a life care facility where a homestead exemption has been
2 granted, the cooperative association or the management firm of
3 the cooperative or facility shall credit the savings resulting
4 from that exemption only to the apportioned tax liability of
5 the owner or resident who qualified for the exemption. Any
6 person who willfully refuses to so credit the savings shall be
7 guilty of a Class B misdemeanor. Under this Section and
8 Sections 15-175, 15-176, and 15-177, "life care facility" means
9 a facility, as defined in Section 2 of the Life Care Facilities
10 Act, with which the applicant for the homestead exemption has a
11 life care contract as defined in that Act.

12 When a homestead exemption has been granted under this
13 Section and the person qualifying subsequently becomes a
14 resident of a facility licensed under the Assisted Living and
15 Shared Housing Act, the Nursing Home Care Act, the Specialized
16 Mental Health Rehabilitation Act of 2013, the ID/DD Community
17 Care Act, or the MC/DD Act, the exemption shall continue so
18 long as the residence continues to be occupied by the
19 qualifying person's spouse if the spouse is 65 years of age or
20 older, or if the residence remains unoccupied but is still
21 owned by the person qualified for the homestead exemption.

22 A person who will be 65 years of age during the current
23 assessment year shall be eligible to apply for the homestead
24 exemption during that assessment year. Application shall be
25 made during the application period in effect for the county of
26 his residence.

1 Beginning with assessment year 2003, for taxes payable in
2 2004, property that is first occupied as a residence after
3 January 1 of any assessment year by a person who is eligible
4 for the senior citizens homestead exemption under this Section
5 must be granted a pro-rata exemption for the assessment year.
6 The amount of the pro-rata exemption is the exemption allowed
7 in the county under this Section divided by 365 and multiplied
8 by the number of days during the assessment year the property
9 is occupied as a residence by a person eligible for the
10 exemption under this Section. The chief county assessment
11 officer must adopt reasonable procedures to establish
12 eligibility for this pro-rata exemption.

13 The assessor or chief county assessment officer may
14 determine the eligibility of a life care facility to receive
15 the benefits provided by this Section, by affidavit,
16 application, visual inspection, questionnaire or other
17 reasonable methods in order to insure that the tax savings
18 resulting from the exemption are credited by the management
19 firm to the apportioned tax liability of each qualifying
20 resident. The assessor may request reasonable proof that the
21 management firm has so credited the exemption.

22 The chief county assessment officer of each county with
23 less than 3,000,000 inhabitants shall provide to each person
24 allowed a homestead exemption under this Section a form to
25 designate any other person to receive a duplicate of any notice
26 of delinquency in the payment of taxes assessed and levied

1 under this Code on the property of the person receiving the
2 exemption. The duplicate notice shall be in addition to the
3 notice required to be provided to the person receiving the
4 exemption, and shall be given in the manner required by this
5 Code. The person filing the request for the duplicate notice
6 shall pay a fee of \$5 to cover administrative costs to the
7 supervisor of assessments, who shall then file the executed
8 designation with the county collector. Notwithstanding any
9 other provision of this Code to the contrary, the filing of
10 such an executed designation requires the county collector to
11 provide duplicate notices as indicated by the designation. A
12 designation may be rescinded by the person who executed such
13 designation at any time, in the manner and form required by the
14 chief county assessment officer.

15 The assessor or chief county assessment officer may
16 determine the eligibility of residential property to receive
17 the homestead exemption provided by this Section by
18 application, visual inspection, questionnaire or other
19 reasonable methods. The determination shall be made in
20 accordance with guidelines established by the Department.

21 In counties with 3,000,000 or more inhabitants, beginning
22 in taxable year 2010 and continuing through taxable year 2018,
23 each taxpayer who has been granted an exemption under this
24 Section must reapply on an annual basis. If the taxpayer is
25 required to reapply on an annual basis, the ~~The~~ chief county
26 assessment officer shall mail the application to the taxpayer.

1 In counties with less than 3,000,000 inhabitants for taxable
2 years prior to 2019, and in all counties for taxable year 2019
3 and thereafter, the county board may by resolution provide that
4 if a person has been granted a homestead exemption under this
5 Section, the person qualifying need not reapply for the
6 exemption.

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

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

21 In counties with 3,000,000 or more inhabitants, the
22 assessor and the county recorder of deeds or county clerk shall
23 establish a policy and practice for the regular exchange of
24 information for the purpose of alerting the assessor whenever
25 the transfer of ownership of any property receiving an
26 exemption under this Section has occurred. When such a transfer

1 occurs, the exemption shall be cancelled by the assessor, and
2 the assessor shall mail a notice to the new owner of the
3 property (i) informing the new owner that the exemption has
4 been cancelled and (ii) providing information pertaining to the
5 rules for reapplying for the exemption if the homeowner
6 qualifies.

7 Notwithstanding Sections 6 and 8 of the State Mandates Act,
8 no reimbursement by the State is required for the
9 implementation of any mandate created by this Section.

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

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