

SB4024



101ST GENERAL ASSEMBLY

State of Illinois

2019 and 2020

SB4024

Introduced 1/4/2021, by Sen. Rachelle Crowe

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-178 new

Amends the Property Tax Code. Provides that a county may, by ordinance, enact a law enforcement officer's homestead exemption in the amount of \$1,500 to be deducted from the value of qualified property that is the primary residence of an eligible law enforcement officer. Effective June 1, 2021.

LRB101 22408 HLH 74056 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 15-178 as follows:

6 (35 ILCS 200/15-178 new)

7 Sec. 15-178. Law enforcement officers' homestead
8 exemption.

9 (a) As used in this Section:

10 "Department" means the Department of Revenue.

11 "Eligible law enforcement officer" means a sheriff meeting
12 the requirements of Section 3-6 of the Counties Code, a
13 sheriff's deputy meeting the requirements of Section 3-6 of the
14 Counties Code, a court security officer defined in Section
15 3-6012.1 of the Counties Code, a mental health specialist as
16 defined in Section 3-6012.2 of the Counties Code, any person
17 appointed to the police force of a police department and sworn
18 and commissioned to perform police duties, or any person
19 employed by a State, county, municipality, special district,
20 college, unit of government, or any other entity authorized by
21 law to employ peace officers or exercise police authority and
22 who is primarily responsible for the prevention or detection of
23 crime and the enforcement of the laws of this State.

1 "Qualified residence" means real property, but less any
2 portion of that property that is used for commercial purposes,
3 with an equalized assessed value of less than \$250,000 that is
4 the primary residence of an eligible law enforcement officer.
5 Property rented for more than 6 months is presumed to be used
6 for commercial purposes.

7 (b) A county may, by ordinance, enact the homestead
8 exemption described in this Section.

9 (c) Beginning with the taxable year immediately following
10 the enactment of an ordinance, or later if specified by the
11 ordinance, an annual homestead exemption is granted to eligible
12 law enforcement officers in the amount of \$1,500 to be deducted
13 from the property's value as equalized or assessed by the
14 Department of Revenue. The eligible law enforcement officer
15 shall receive the homestead exemption upon a qualified
16 residence meeting all of the following requirements:

17 (1) the qualified residence must be occupied as the
18 primary residence by the eligible law enforcement officer;

19 (2) the eligible law enforcement officer must be liable
20 for paying the real estate taxes on the qualified
21 residence; and

22 (3) the eligible law enforcement officer must be an
23 owner of record of the property or have a legal or
24 equitable interest in the property as evidenced by a
25 written instrument. In the case of a leasehold interest in
26 property, the lease must be for a single family residence.

1 (d) An eligible law enforcement officer during the taxable
2 year may apply for this homestead exemption during that taxable
3 year. Application must be made during the application period in
4 effect for the county in which the property is located and in
5 accordance with the local ordinance.

6 (e) The chief county assessment officer in a county that
7 has enacted the law enforcement officers' homestead exemption
8 shall determine the eligibility of property to receive the
9 homestead exemption according to guidelines established by the
10 Department. After a person has received an exemption under this
11 Section, an annual verification of eligibility for the
12 exemption shall be mailed to the taxpayer.

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

23 (g) If more than one law enforcement officer meet the
24 requirements of subsection (c) for a single property, the
25 homestead exemption remains \$1,500.

26 Section 99. Effective date. This Act takes effect June 1,

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1 2021.