



102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

HB3516

Introduced 2/22/2021, by Rep. Keith R. Wheeler

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-178 new

Amends the Property Tax Code. Creates a landlord pandemic relief exemption. Provides that property is entitled to the exemption if: (1) the property is an income-producing property owned by a qualified property owner; (2) the property was subject to Executive Order 2020-10 and each subsequent Executive Order issued by the Governor regarding ceasing eviction proceedings due to the COVID-19 pandemic; (3) the qualified property owner can demonstrate a financial burden due to the eviction moratorium; (4) the qualified property owner is liable for paying the real estate taxes on the property; and (5) the qualified property owner is an owner of record of the property or has a legal or equitable interest in the property, as evidenced by a written instrument. Provides that the exemption may not exceed \$10,000 per property. Effective immediately.

LRB102 14810 HLH 20163 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

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. Landlord pandemic relief exemption.

8 (a) Beginning in taxable year 2021, a landlord pandemic
9 relief exemption shall be granted by the chief county
10 assessment officer as a reduction to the assessed value of
11 qualified property.

12 (b) The qualified property owner shall receive the
13 exemption upon receipt of an application that successfully
14 demonstrates all of the following:

15 (1) the property is an income-producing property owned
16 by the qualified property owner;

17 (2) the property was subject to Executive Order
18 2020-10, and each subsequent Executive Order issued by the
19 Governor regarding ceasing eviction proceedings due to the
20 COVID-19 pandemic;

21 (3) the qualified property owner must have evidence of
22 a financial burden due to the eviction moratorium;

23 (4) the qualified property owner must be liable for

1 paying the real estate taxes on the property; and

2 (5) the qualified property owner must be an owner of
3 record of the property or have a legal or equitable
4 interest in the property, as evidenced by a written
5 instrument.

6 (c) The exemption created under this Section may be
7 granted to property only after the chief county assessment
8 officer has received an application by the qualified property
9 owner that demonstrates the financial burden caused by the
10 State's action ceasing eviction proceedings during the
11 COVID-19 pandemic.

12 (d) The amount of the exemption granted under this Section
13 shall not be more than \$10,000 per qualified property. The
14 chief county assessor shall determine the amount of the
15 exemption for each property.

16 (e) The exemption under this Section is in addition to any
17 other homestead exemption provided in this Article 15.
18 Notwithstanding Sections 6 and 8 of the State Mandates Act, no
19 reimbursement by the State is required for the implementation
20 of any mandate created by this Section.

21 Section 99. Effective date. This Act takes effect upon
22 becoming law.