

SB4183



102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

SB4183

Introduced 2/24/2022, by Sen. Julie A. Morrison

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-179 new

Amends the Property Tax Code. Provides that a county may, by ordinance, enact a law enforcement officers' homestead exemption in the amount of \$3,000 to be deducted from the value of qualified property that is the primary residence of an eligible law enforcement officer. Effective immediately.

LRB102 26448 HLH 36847 b

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 15-179 as follows:

6 (35 ILCS 200/15-179 new)

7 Sec. 15-179. 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:

12 (1) a sheriff serving under Division 3-6 of the
13 Counties Code or a deputy sheriff appointed under Section
14 3-6008 of the Counties Code;

15 (2) a court security officer hired under Section
16 3-6012.1 of the Counties Code;

17 (3) any person appointed to the police force of a
18 police department and sworn and commissioned to perform
19 police duties; or

20 (4) any person employed by a State, county,
21 municipality, special district, college, unit of
22 government, or any other entity authorized by law to
23 employ peace officers or exercise police authority and who

1 is primarily responsible for the prevention or detection
2 of crime and the enforcement of the laws of this State.

3 "Employing entity" means the State, county, municipality,
4 special district, college, unit of government, or other entity
5 that employs the eligible law enforcement officer as an
6 eligible law enforcement officer.

7 "Qualified residence" means real property that is used as
8 the primary residence of an eligible law enforcement officer,
9 but less any portion of that property that is used for
10 commercial purposes. If the employing entity is a unit of
11 local government, then the qualified residence must also be
12 located within the jurisdiction of the employing entity.
13 Property rented for more than 6 months is presumed to be used
14 for commercial purposes.

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

17 (c) Beginning with the taxable year immediately following
18 the enactment of an ordinance under subsection (b), or later
19 if specified by the ordinance, an annual homestead exemption
20 is granted for property containing a qualified residence in
21 the amount of \$3,000 to be deducted from the property's value
22 as equalized or assessed by the Department of Revenue. The
23 property shall receive the homestead exemption if all of the
24 following requirements are met:

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

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

4 (3) the eligible law enforcement officer must be an
5 owner of record of the property or have a legal or
6 equitable interest in the property as evidenced by a
7 written instrument. In the case of a leasehold interest in
8 property, the lease must be for a single family residence.

9 (d) An eligible law enforcement officer during the taxable
10 year may apply for this homestead exemption during that
11 taxable year. Application must be made during the application
12 period in effect for the county in which the property is
13 located and in accordance with the local ordinance.

14 (e) The chief county assessment officer in a county that
15 has enacted the homestead exemption under this Section shall
16 determine the eligibility of property to receive the homestead
17 exemption according to guidelines established by the
18 Department. After a person has received an exemption under
19 this Section, an annual verification of eligibility for the
20 exemption shall be mailed to the taxpayer.

21 (f) When a homestead exemption has been granted under this
22 Section and the person qualifying subsequently becomes a
23 resident of a facility licensed under the Assisted Living and
24 Shared Housing Act, the Nursing Home Care Act, the Specialized
25 Mental Health Rehabilitation Act of 2013, the ID/DD Community
26 Care Act, or the MC/DD Act, the exemption shall continue so

1 long as the residence continues to be occupied by the
2 qualifying person's spouse or if the residence remains
3 unoccupied but is still owned by the person qualified for the
4 homestead exemption.

5 (g) If more than one law enforcement officer occupies the
6 same qualified residence, the homestead exemption remains
7 \$3,000.

8 Section 99. Effective date. This Act takes effect upon
9 becoming law.