



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

HB2992

Introduced 2/16/2023, by Rep. Dan Swanson

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-10

Amends the Property Tax Code. Provides that, if a taxing district fails to timely file an affidavit that is required to be filed with respect to exempt property, then, prior to terminating the exemption, the chief county assessment officer shall notify the taxing district by first-class mail that the chief county assessment officer has not received the affidavit.

LRB103 05897 HLH 50918 b

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 15-10 as follows:

6 (35 ILCS 200/15-10)

7 Sec. 15-10. Exempt property; procedures for certification.

8 (a) All property granted an exemption by the Department
9 pursuant to the requirements of Section 15-5 and described in
10 the Sections following Section 15-30 and preceding Section
11 16-5, to the extent therein limited, is exempt from taxation.
12 In order to maintain that exempt status, the titleholder or
13 the owner of the beneficial interest of any property that is
14 exempt must file with the chief county assessment officer, on
15 or before January 31 of each year (May 31 in the case of
16 property exempted by Section 15-170), an affidavit stating
17 whether there has been any change in the ownership or use of
18 the property, the status of the owner-resident, the
19 satisfaction by a relevant hospital entity of the condition
20 for an exemption under Section 15-86, or that a veteran with a
21 disability who qualifies under Section 15-165 owned and used
22 the property as of January 1 of that year. The nature of any
23 change shall be stated in the affidavit. Failure to file an

1 affidavit shall, in the discretion of the assessment officer,
2 constitute cause to terminate the exemption of that property,
3 notwithstanding any other provision of this Code. Owners of 5
4 or more such exempt parcels within a county may file a single
5 annual affidavit in lieu of an affidavit for each parcel. The
6 assessment officer, upon request, shall furnish an affidavit
7 form to the owners, in which the owner may state whether there
8 has been any change in the ownership or use of the property or
9 status of the owner or resident as of January 1 of that year.
10 The owner of 5 or more exempt parcels shall list all the
11 properties giving the same information for each parcel as
12 required of owners who file individual affidavits. If a taxing
13 district fails to file an affidavit by the date specified in
14 this Section, then, prior to terminating the exemption of the
15 property, the chief county assessment officer shall notify the
16 taxing district by first-class mail that the chief county
17 assessment officer has not received the affidavit.

18 (b) However, titleholders or owners of the beneficial
19 interest in any property exempted under any of the following
20 provisions are not required to submit an annual filing under
21 this Section:

22 (1) Section 15-45 (burial grounds) in counties of less
23 than 3,000,000 inhabitants and owned by a not-for-profit
24 organization.

25 (2) Section 15-40.

26 (3) Section 15-50 (United States property).

1 (c) If there is a change in use or ownership, however,
2 notice must be filed pursuant to Section 15-20.

3 (d) An application for homestead exemptions shall be filed
4 as provided in Section 15-170 (senior citizens homestead
5 exemption), Section 15-172 (low-income senior citizens
6 assessment freeze homestead exemption), and Sections 15-175
7 (general homestead exemption), 15-176 (general alternative
8 homestead exemption), and 15-177 (long-time occupant homestead
9 exemption), respectively.

10 (e) For purposes of determining satisfaction of the
11 condition for an exemption under Section 15-86:

12 (1) The "year for which exemption is sought" is the
13 year prior to the year in which the affidavit is due.

14 (2) The "hospital year" is the fiscal year of the
15 relevant hospital entity, or the fiscal year of one of the
16 hospitals in the hospital system if the relevant hospital
17 entity is a hospital system with members with different
18 fiscal years, that ends in the year prior to the year in
19 which the affidavit is due. However, if that fiscal year
20 ends 3 months or less before the date on which the
21 affidavit is due, the relevant hospital entity shall file
22 an interim affidavit based on the currently available
23 information, and shall file a supplemental affidavit
24 within 90 days of date on which the application was due, if
25 the information in the relevant hospital entity's audited
26 financial statements changes the interim affidavit's

1 statement concerning the entity's compliance with the
2 calculation required by Section 15-86.

3 (3) The affidavit shall be accompanied by an exhibit
4 prepared by the relevant hospital entity showing (A) the
5 value of the relevant hospital entity's services and
6 activities, if any, under items (1) through (7) of
7 subsection (e) of Section 15-86, stated separately for
8 each item, and (B) the value relating to the relevant
9 hospital entity's estimated property tax liability under
10 paragraphs (A), (B), and (C) of item (1) of subsection (g)
11 of Section 15-86; under paragraphs (A), (B), and (C) of
12 item (2) of subsection (g) of Section 15-86; and under
13 item (3) of subsection (g) of Section 15-86.

14 (Source: P.A. 102-895, eff. 5-23-22.)