

SB1530



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

SB1530

Introduced 2/8/2023, by Sen. Dale Fowler

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-169.1 new

Amends the Property Tax Code. Creates a homestead exemption in the amount of a reduction of \$5,000 from the equalized assessed value of property of the surviving spouse of a police officer or firefighter who is killed in the line of duty. Effective immediately.

LRB103 25699 HLH 52048 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 15-169.1 as follows:

6 (35 ILCS 200/15-169.1 new)

7 Sec. 15-169.1. Homestead exemption for surviving spouse of
8 a police officer or firefighter.

9 (a) Beginning with taxable year 2024, an annual homestead
10 exemption, limited to a reduction of \$5,000 from the equalized
11 assessed value of the property, is granted for property that
12 is used as a qualified residence by the surviving spouse of a
13 police officer or firefighter who is killed in the line of duty
14 on or after January 1, 2024, as long as the spouse holds the
15 legal or beneficial title to the homestead, permanently
16 resides thereon, and does not remarry. If the surviving spouse
17 sells the property, an exemption not to exceed the amount
18 granted from the most recent ad valorem tax roll may be
19 transferred to his or her new residence as long as it is used
20 as his or her primary residence and he or she does not remarry.

21 (b) If a homestead exemption is granted under this
22 Section, and the qualifying surviving spouse subsequently
23 becomes a resident of a facility licensed under the Nursing

1 Home Care Act or a facility operated by the United States
2 Department of Veterans Affairs, then the exemption shall
3 continue so long as the residence remains unoccupied but is
4 still owned by the person who qualified for the homestead
5 exemption.

6 (c) Each taxpayer who has been granted an exemption under
7 this Section must reapply on an annual basis. Application must
8 be made during the application period in effect for the county
9 of his or her residence. The assessor or chief county
10 assessment officer may determine the eligibility of
11 residential property to receive the homestead exemption
12 provided by this Section by application, visual inspection,
13 questionnaire, or other reasonable methods. The determination
14 must be made in accordance with guidelines established by the
15 Department.

16 (d) As used in this Section:

17 "Firefighter" means: (i) a person who is a "firefighter"
18 or "fireman" as defined in Sections 4-106 or 6-106 of the
19 Illinois Pension Code; (ii) a paramedic employed by a unit of
20 local government; or (iii) an EMT, emergency medical
21 technician-intermediate (EMT-I), or advanced emergency medical
22 technician (A-EMT) employed by a unit of local government.

23 "Police officer" means: a policeman, as defined in Section
24 10-3-1 of the Illinois Municipal Code; a conservation police
25 officer; a sheriff or deputy sheriff; or a law enforcement
26 officer employed by the State Police, the Secretary of State,

1 or any other State agency, college, or university.

2 "Qualified residence" means real property, but less any
3 portion of that property that is used for commercial purposes,
4 with an equalized assessed value of less than \$250,000 that is
5 owned and occupied as the primary residence of the surviving
6 spouse of a police officer or firefighter killed in the line of
7 duty, if that spouse is liable for paying real estate taxes on
8 the property and is an owner of record of the property or has a
9 legal or equitable interest therein, as evidenced by a written
10 instrument. In the case of a leasehold interest in the
11 property, the lease must be for a single family residence.
12 Property rented for more than 6 months is presumed to be used
13 for commercial purposes.

14 Section 99. Effective date. This Act takes effect upon
15 becoming law.