

1 AN ACT concerning taxes.

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 15-170 as follows:

6 (35 ILCS 200/15-170)

7 Sec. 15-170. Senior Citizens and Disabled Persons
8 Homestead Exemption. An annual homestead exemption limited,
9 except as described here with relation to cooperatives or
10 life care facilities, to a maximum reduction set forth below
11 from the property's value, as equalized or assessed by the
12 Department, is granted for property that is occupied as a
13 residence by a person 65 years of age or older or, for
14 taxable years 2003 and thereafter, a disabled person who is
15 liable for paying real estate taxes on the property and is an
16 owner of record of the property or has a legal or equitable
17 interest therein as evidenced by a written instrument, except
18 for a leasehold interest, other than a leasehold interest of
19 land on which a single family residence is located, which is
20 occupied as a residence by a person 65 years or older or, for
21 taxable years 2003 and thereafter, a disabled person who has
22 an ownership interest therein, legal, equitable or as a
23 lessee, and on which he or she is liable for the payment of
24 property taxes. The maximum reduction shall be \$2,500 in
25 counties with 3,000,000 or more inhabitants and \$2,000 in all
26 other counties. For land improved with an apartment building
27 owned and operated as a cooperative, the maximum reduction
28 from the value of the property, as equalized by the
29 Department, shall be multiplied by the number of apartments
30 or units occupied by a person 65 years of age or older or,
31 for taxable years 2003 and thereafter, a disabled person who

1 is liable, by contract with the owner or owners of record,
2 for paying property taxes on the property and is an owner of
3 record of a legal or equitable interest in the cooperative
4 apartment building, other than a leasehold interest. For
5 land improved with a life care facility, the maximum
6 reduction from the value of the property, as equalized by the
7 Department, shall be multiplied by the number of apartments
8 or units occupied by persons 65 years of age or older or, for
9 taxable years 2003 and thereafter, disabled, irrespective of
10 any legal, equitable, or leasehold interest in the facility,
11 who are liable, under a contract with the owner or owners of
12 record of the facility, for paying property taxes on the
13 property. In a cooperative or a life care facility where a
14 homestead exemption has been granted, the cooperative
15 association or the management firm of the cooperative or
16 facility shall credit the savings resulting from that
17 exemption only to the apportioned tax liability of the owner
18 or resident who qualified for the exemption. Any person who
19 willfully refuses to so credit the savings shall be guilty of
20 a Class B misdemeanor. Under this Section and Section 15-175,
21 "life care facility" means a facility as defined in Section 2
22 of the Life Care Facilities Act, with which the applicant for
23 the homestead exemption has a life care contract as defined
24 in that Act.

25 When a homestead exemption has been granted under this
26 Section and the person qualifying subsequently becomes a
27 resident of a facility licensed under the Nursing Home Care
28 Act, the exemption shall continue so long as the residence
29 continues to be occupied by the qualifying person's spouse if
30 the spouse is 65 years of age or older or, for taxable years
31 2003 and thereafter, disabled, or if the residence remains
32 unoccupied but is still owned by the person qualified for the
33 homestead exemption.

34 A person who will be 65 years of age or, for taxable

1 years 2003 and thereafter, who becomes disabled during the
2 current assessment year shall be eligible to apply for the
3 homestead exemption during that assessment year. Application
4 shall be made during the application period in effect for the
5 county of his residence.

6 The assessor or chief county assessment officer may
7 determine the eligibility of a life care facility to receive
8 the benefits provided by this Section, by affidavit,
9 application, visual inspection, questionnaire or other
10 reasonable methods in order to insure that the tax savings
11 resulting from the exemption are credited by the management
12 firm to the apportioned tax liability of each qualifying
13 resident. The assessor may request reasonable proof that the
14 management firm has so credited the exemption.

15 The chief county assessment officer of each county with
16 less than 3,000,000 inhabitants shall provide to each person
17 allowed a homestead exemption under this Section a form to
18 designate any other person to receive a duplicate of any
19 notice of delinquency in the payment of taxes assessed and
20 levied under this Code on the property of the person
21 receiving the exemption. The duplicate notice shall be in
22 addition to the notice required to be provided to the person
23 receiving the exemption, and shall be given in the manner
24 required by this Code. The person filing the request for the
25 duplicate notice shall pay a fee of \$5 to cover
26 administrative costs to the supervisor of assessments, who
27 shall then file the executed designation with the county
28 collector. Notwithstanding any other provision of this Code
29 to the contrary, the filing of such an executed designation
30 requires the county collector to provide duplicate notices as
31 indicated by the designation. A designation may be rescinded
32 by the person who executed such designation at any time, in
33 the manner and form required by the chief county assessment
34 officer.

1 The assessor or chief county assessment officer may
2 determine the eligibility of residential property to receive
3 the homestead exemption provided by this Section by
4 application, visual inspection, questionnaire or other
5 reasonable methods. The determination shall be made in
6 accordance with guidelines established by the Department.

7 In counties with less than 3,000,000 inhabitants, the
8 county board may by resolution provide that if a person has
9 been granted a homestead exemption under this Section, the
10 person qualifying need not reapply for the exemption.

11 In counties with less than 3,000,000 inhabitants, if the
12 assessor or chief county assessment officer requires annual
13 application for verification of eligibility for an exemption
14 once granted under this Section, the application shall be
15 mailed to the taxpayer.

16 The assessor or chief county assessment officer shall
17 notify each person who qualifies for an exemption under this
18 Section based only on age that the person may also qualify
19 for deferral of real estate taxes under the Senior Citizens
20 Real Estate Tax Deferral Act. The notice shall set forth the
21 qualifications needed for deferral of real estate taxes, the
22 address and telephone number of county collector, and a
23 statement that applications for deferral of real estate taxes
24 may be obtained from the county collector.

25 For purposes of this Section, "disabled person" has the
26 same meaning as in Section 3.14 of the Senior Citizens and
27 Disabled Persons Property Tax Relief and Pharmaceutical
28 Assistance Act.

29 Notwithstanding Sections 6 and 8 of the State Mandates
30 Act, no reimbursement by the State is required for the
31 implementation of any mandate created by this Section.

32 (Source: P.A. 92-196, eff. 1-1-02.)

33 Section 90. The State Mandates Act is amended by

1 changing Section 8.2 as follows:

2 (30 ILCS 805/8.2) (from Ch. 85, par. 2208.2)

3 Sec. 8.2. Exempt mandate. Notwithstanding Sections 6 and
4 8 of this Act, no reimbursement by the State is required for
5 the implementation of any mandate created by ~~The following~~
6 ~~mandate is exempt from this Act:--The homestead exemptions set~~
7 ~~forth in~~ Section 15-170 of the Property Tax Code.

8 (Source: P.A. 88-670, eff. 12-2-94.)

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