



## 93RD GENERAL ASSEMBLY

### State of Illinois

2003 and 2004

HB4930

Introduced 2/4/2004, by Mike Boland

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/14-15  
35 ILCS 200/14-20  
35 ILCS 200/15-10  
35 ILCS 200/15-173 new  
35 ILCS 200/20-178  
30 ILCS 805/8.28 new

Amends the Property Tax Code. Creates the disabled veterans assessment freeze homestead exemption for a person who has served in the armed forces of the United States, the reserves of the armed forces of the United States, or the Illinois National Guard and who is disabled. Provides that the amount of this exemption shall be the equalized assessed value of the residence in the taxable year for which application is made minus the base amount. Defines "base amount" as the base year equalized assessed value of the residence plus the first year's equalized assessed value of any added improvements that increased the assessed value of the residence after the base year. Defines "base year" as, in most instances, the taxable year prior to the taxable year for which the applicant first qualifies and applies for the exemption. Makes corresponding changes to cross-references in other provisions of the Property Tax Code. Amends the State Mandates Act to require implementation without reimbursement. Effective immediately.

LRB093 19182 SJM 44917 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

STATE MANDATES  
ACT MAY REQUIRE  
REIMBURSEMENT

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 10. The Property Tax Code is amended by changing  
5 Sections 14-15, 14-20, 15-10, and 20-178 and by adding Section  
6 15-173 as follows:

7 (35 ILCS 200/14-15)

8 Sec. 14-15. Certificate of error; counties of 3,000,000 or  
9 more.

10 (a) In counties with 3,000,000 or more inhabitants, if,  
11 after the assessment is certified pursuant to Section 16-150,  
12 but subject to the limitations of subsection (c) of this  
13 Section, the county assessor discovers an error or mistake in  
14 the assessment, the assessor shall execute a certificate  
15 setting forth the nature and cause of the error. The  
16 certificate when endorsed by the county assessor, or when  
17 endorsed by the county assessor and board of appeals (until the  
18 first Monday in December 1998 and the board of review beginning  
19 the first Monday in December 1998 and thereafter) where the  
20 certificate is executed for any assessment which was the  
21 subject of a complaint filed in the board of appeals (until the  
22 first Monday in December 1998 and the board of review beginning  
23 the first Monday in December 1998 and thereafter) for the tax  
24 year for which the certificate is issued, may, either be  
25 certified according to the procedure authorized by this Section  
26 or be presented and received in evidence in any court of  
27 competent jurisdiction. Certification is authorized, at the  
28 discretion of the county assessor, for: (1) certificates of  
29 error allowing homestead exemptions pursuant to Sections  
30 15-170, 15-172, 15-173, and 15-175; (2) certificates of error  
31 on residential property of 6 units or less; (3) certificates of  
32 error allowing exemption of the property pursuant to Section

1 14-25; and (4) other certificates of error reducing assessed  
2 value by less than \$100,000. Any certificate of error not  
3 certified shall be presented to the court. The county assessor  
4 shall develop reasonable procedures for the filing and  
5 processing of certificates of error. Prior to the certification  
6 or presentation to the court, the county assessor or his or her  
7 designee shall execute and include in the certificate of error  
8 a statement attesting that all procedural requirements  
9 pertaining to the issuance of the certificate of error have  
10 been met and that in fact an error exists. When so introduced  
11 in evidence such certificate shall become a part of the court  
12 records, and shall not be removed from the files except upon  
13 the order of the court.

14 Certificates of error that will be presented to the court  
15 shall be filed as an objection in the application for judgment  
16 and order of sale for the year in relation to which the  
17 certificate is made or as an amendment to the objection under  
18 subsection (b). Certificates of error that are to be certified  
19 according to the procedure authorized by this Section need not  
20 be presented to the court as an objection or an amendment under  
21 subsection (b). The State's Attorney of the county in which the  
22 property is situated shall mail a copy of any final judgment  
23 entered by the court regarding any certificate of error to the  
24 taxpayer of record for the year in question.

25 Any unpaid taxes after the entry of the final judgment by  
26 the court or certification on certificates issued under this  
27 Section may be included in a special tax sale, provided that an  
28 advertisement is published and a notice is mailed to the person  
29 in whose name the taxes were last assessed, in a form and  
30 manner substantially similar to the advertisement and notice  
31 required under Sections 21-110 and 21-135. The advertisement  
32 and sale shall be subject to all provisions of law regulating  
33 the annual advertisement and sale of delinquent property, to  
34 the extent that those provisions may be made applicable.

35 A certificate of error certified under this Section shall  
36 be given effect by the county treasurer, who shall mark the tax

1 books and, upon receipt of one of the following certificates  
 2 from the county assessor or the county assessor and the board  
 3 of review where the board of review is required to endorse the  
 4 certificate of error, shall issue refunds to the taxpayer  
 5 accordingly:

6 "CERTIFICATION

7 I, ....., county assessor, hereby certify  
 8 that the Certificates of Error set out on the attached list  
 9 have been duly issued to correct an error or mistake in the  
 10 assessment."

11 "CERTIFICATION

12 I, ....., county assessor, and we,  
 13 .....,  
 14 members of the board of review, hereby certify that the  
 15 Certificates of Error set out on the attached list have  
 16 been duly issued to correct an error or mistake in the  
 17 assessment and that any certificates of error required to  
 18 be endorsed by the board of review have been so endorsed."

19 The county treasurer has the power to mark the tax books to  
 20 reflect the issuance of certificates of error certified  
 21 according to the procedure authorized in this Section for  
 22 certificates of error issued under Section 14-25 or  
 23 certificates of error issued to and including 3 years after the  
 24 date on which the annual judgment and order of sale for that  
 25 tax year was first entered. The county treasurer has the power  
 26 to issue refunds to the taxpayer as set forth above until all  
 27 refunds authorized by this Section have been completed.

28 To the extent that the certificate of error obviates the  
 29 liability for nonpayment of taxes, certification of a  
 30 certificate of error according to the procedure authorized in  
 31 this Section shall operate to vacate any judgment or forfeiture  
 32 as to that year's taxes, and the warrant books and judgment  
 33 books shall be marked to reflect that the judgment or

1 forfeiture has been vacated.

2 (b) Nothing in subsection (a) of this Section shall be  
3 construed to prohibit the execution, endorsement, issuance,  
4 and adjudication of a certificate of error if (i) the annual  
5 judgment and order of sale for the tax year in question is  
6 reopened for further proceedings upon consent of the county  
7 collector and county assessor, represented by the State's  
8 Attorney, and (ii) a new final judgment is subsequently entered  
9 pursuant to the certificate. This subsection (b) shall be  
10 construed as declarative of existing law and not as a new  
11 enactment.

12 (c) No certificate of error, other than a certificate to  
13 establish an exemption under Section 14-25, shall be executed  
14 for any tax year more than 3 years after the date on which the  
15 annual judgment and order of sale for that tax year was first  
16 entered, except that during calendar years 1999 and 2000 a  
17 certificate of error may be executed for any tax year, provided  
18 that the error or mistake in the assessment was discovered no  
19 more than 3 years after the date on which the annual judgment  
20 and order of sale for that tax year was first entered.

21 (d) The time limitation of subsection (c) shall not apply  
22 to a certificate of error correcting an assessment to \$1, under  
23 Section 10-35, on a parcel that a subdivision or planned  
24 development has acquired by adverse possession, if during the  
25 tax year for which the certificate is executed the subdivision  
26 or planned development used the parcel as common area, as  
27 defined in Section 10-35, and if application for the  
28 certificate of error is made prior to December 1, 1997.

29 (e) The changes made by this amendatory Act of the 91st  
30 General Assembly apply to certificates of error issued before,  
31 on, and after the effective date of this amendatory Act of the  
32 91st General Assembly.

33 (Source: P.A. 90-4, eff. 3-7-97; 90-288, eff. 8-1-97; 90-655,  
34 eff. 7-30-98; 91-393, eff. 7-30-99; 91-686, eff. 1-26-00.)

35 (35 ILCS 200/14-20)

1           Sec. 14-20. Certificate of error; counties of less than  
2           3,000,000. In any county with less than 3,000,000 inhabitants,  
3           if, at any time before judgment or order of sale is entered in  
4           any proceeding to collect or to enjoin the collection of taxes  
5           based upon any assessment of any property, the chief county  
6           assessment officer discovers an error or mistake in the  
7           assessment (other than errors of judgment as to the valuation  
8           of the property), he or she shall issue to the person  
9           erroneously assessed a certificate setting forth the nature of  
10          the error and the cause or causes of the error. In any county  
11          with less than 3,000,000 inhabitants, if an owner fails to file  
12          an application for the Senior Citizens Assessment Freeze  
13          Homestead Exemption provided in Section 15-172 or the disabled  
14          veterans homestead exemption provided in Section 15-173 during  
15          the previous assessment year and qualifies for the exemption,  
16          the Chief County Assessment Officer pursuant to this Section,  
17          or the Board of Review pursuant to Section 16-75, shall issue a  
18          certificate of error setting forth the correct taxable  
19          valuation of the property. The certificate, when properly  
20          endorsed by the majority of the board of review, showing their  
21          concurrence, and not otherwise, may be used in evidence in any  
22          court of competent jurisdiction, and when so introduced in  
23          evidence, shall become a part of the court record and shall not  
24          be removed from the files except on an order of the court.

25          (Source: P.A. 90-552, eff. 12-12-97; 91-377, eff. 7-30-99.)

26                 (35 ILCS 200/15-10)

27          Sec. 15-10. Exempt property; procedures for certification.  
28          All property granted an exemption by the Department pursuant to  
29          the requirements of Section 15-5 and described in the Sections  
30          following Section 15-30 and preceding Section 16-5, to the  
31          extent therein limited, is exempt from taxation. In order to  
32          maintain that exempt status, the titleholder or the owner of  
33          the beneficial interest of any property that is exempt must  
34          file with the chief county assessment officer, on or before  
35          January 31 of each year (May 31 in the case of property

1 exempted by Section 15-170), an affidavit stating whether there  
2 has been any change in the ownership or use of the property or  
3 the status of the owner-resident, or that a disabled veteran  
4 who qualifies under Section 15-165 owned and used the property  
5 as of January 1 of that year. The nature of any change shall be  
6 stated in the affidavit. Failure to file an affidavit shall, in  
7 the discretion of the assessment officer, constitute cause to  
8 terminate the exemption of that property, notwithstanding any  
9 other provision of this Code. Owners of 5 or more such exempt  
10 parcels within a county may file a single annual affidavit in  
11 lieu of an affidavit for each parcel. The assessment officer,  
12 upon request, shall furnish an affidavit form to the owners, in  
13 which the owner may state whether there has been any change in  
14 the ownership or use of the property or status of the owner or  
15 resident as of January 1 of that year. The owner of 5 or more  
16 exempt parcels shall list all the properties giving the same  
17 information for each parcel as required of owners who file  
18 individual affidavits.

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

27 If there is a change in use or ownership, however, notice  
28 must be filed pursuant to Section 15-20.

29 An application for homestead exemptions shall be filed as  
30 provided in Section 15-170 (senior citizens homestead  
31 exemption), Section 15-172 (senior citizens assessment freeze  
32 homestead exemption), Section 15-173 (disabled veterans  
33 assessment freeze homestead exemption), and Section 15-175  
34 (general homestead exemption), respectively.

35 (Source: P.A. 92-333, eff. 8-10-01; 92-729, eff. 7-25-02.)

1 (35 ILCS 200/15-173 new)

2 Sec. 15-173. Disabled veterans assessment freeze homestead  
3 exemption.

4 (a) This Section may be cited as the disabled veterans  
5 assessment freeze homestead exemption.

6 (b) As used in this Section:

7 "Applicant" means an individual who has filed an  
8 application under this Section.

9 "Base amount" means the base year equalized assessed value  
10 of the residence plus the first year's equalized assessed value  
11 of any added improvements that increased the assessed value of  
12 the residence after the base year.

13 "Base year" means the taxable year prior to the taxable  
14 year for which the applicant first qualifies and applies for  
15 the exemption provided that in the prior taxable year the  
16 property was improved with a permanent structure that was  
17 occupied as a residence by the applicant who was liable for  
18 paying real property taxes on the property and who was either  
19 (i) an owner of record of the property or had legal or  
20 equitable interest in the property as evidenced by a written  
21 instrument or (ii) had a legal or equitable interest as a  
22 lessee in the parcel of property that was single family  
23 residence. If in any subsequent taxable year for which the  
24 applicant applies and qualifies for the exemption the equalized  
25 assessed value of the residence is less than the equalized  
26 assessed value in the existing base year (provided that such  
27 equalized assessed value is not based on an assessed value that  
28 results from a temporary irregularity in the property that  
29 reduces the assessed value for one or more taxable years), then  
30 that subsequent taxable year shall become the base year until a  
31 new base year is established under the terms of this paragraph.

32 "Chief county assessment officer" means the county  
33 assessor or supervisor of assessments of the county in which  
34 the property is located.

35 "Disabled veteran" means a person who has served in the  
36 armed forces of the United States, the reserves of the armed



1 forces of the United States, or the Illinois National Guard and  
2 (i) who was found 100% disabled under 38 U.S.C., Chapter 11  
3 (Disabled Veterans Benefits) or (ii) who was found disabled  
4 under 42 U.S.C., Chapter 7, Subchapter II (Federal Old-Age,  
5 Survivors, and Disability Insurance Benefits) or 42 U.S.C.,  
6 Chapter 7, Subchapter XVI (Supplemental Security Income for  
7 Aged, Blind, and Disabled).

8 "Equalized assessed value" means the assessed value as  
9 equalized by the Illinois Department of Revenue.

10 "Household" means the applicant, the spouse of the  
11 applicant, and all persons using the residence of the applicant  
12 as their principal place of residence.

13 "Household income" means the combined income of the members  
14 of a household for the calendar year preceding the taxable  
15 year.

16 "Income" has the same meaning as provided in Section 3.07  
17 of the Senior Citizens and Disabled Persons Property Tax Relief  
18 and Pharmaceutical Assistance Act, except that "income" does  
19 not include veteran's benefits.

20 "Internal Revenue Code of 1986" means the United States  
21 Internal Revenue Code of 1986 or any successor law or laws  
22 relating to federal income taxes in effect for the year  
23 preceding the taxable year.

24 "Life care facility that qualifies as a cooperative" means  
25 a facility as defined in Section 2 of the Life Care Facilities  
26 Act.

27 "Residence" means the principal dwelling place and  
28 appurtenant structures used for residential purposes in this  
29 State occupied on January 1 of the taxable year by a household  
30 and so much of the surrounding land, constituting the parcel  
31 upon which the dwelling place is situated, as is used for  
32 residential purposes. If the chief county assessment officer  
33 has established a specific legal description for a portion of  
34 property constituting the residence, then that portion of  
35 property shall be deemed the residence for the purposes of this  
36 Section.

1       "Taxable year" means the calendar year during which ad  
2 valorem property taxes payable in the next succeeding year are  
3 levied.

4       (c) Beginning in taxable year 2004, a disabled veterans  
5 assessment freeze homestead exemption is granted for real  
6 property that is improved with a permanent structure that is  
7 occupied as a residence by an applicant who (i) is a disabled  
8 veteran during the taxable year, (ii) has a household income of  
9 \$40,000 or less, (iii) is liable for paying real property taxes  
10 on the property, and (iv) is an owner of record of the property  
11 or has a legal or equitable interest in the property as  
12 evidenced by a written instrument. This homestead exemption  
13 shall also apply to a leasehold interest in a parcel of  
14 property improved with a permanent structure that is a single  
15 family residence that is occupied as a residence by a person  
16 who (i) is a disabled veteran during the taxable year, (ii) has  
17 a household income of \$40,000 or less, (iii) has a legal or  
18 equitable ownership interest in the property as lessee, and  
19 (iv) is liable for the payment of real property taxes on that  
20 property.

21       The amount of this exemption shall be the equalized  
22 assessed value of the residence in the taxable year for which  
23 application is made minus the base amount.

24       When the applicant is a surviving spouse of an applicant  
25 for a prior year for the same residence for which an exemption  
26 under this Section has been granted, the base year and base  
27 amount for that residence are the same as for the applicant for  
28 the prior year.

29       Each year at the time the assessment books are certified to  
30 the county clerk, the board of review shall give to the county  
31 clerk a list of the assessed values of improvements on each  
32 parcel qualifying for this exemption that were added after the  
33 base year for this parcel and that increased the assessed value  
34 of the property.

35       In the case of land improved with an apartment building  
36 owned and operated as a cooperative or a building that is a

1 life care facility that qualifies as a cooperative, the maximum  
2 reduction from the equalized assessed value of the property is  
3 limited to the sum of the reductions calculated for each unit  
4 occupied as a residence by a disabled veteran with a household  
5 income of \$40,000 or less who is liable, by contract with the  
6 owner or owners of record, for paying real property taxes on  
7 the property and who is an owner of record of a legal or  
8 equitable interest in the cooperative apartment building,  
9 other than a leasehold interest. In the instance of a  
10 cooperative where a homestead exemption has been granted under  
11 this Section, the cooperative association or its management  
12 firm shall credit the savings resulting from that exemption  
13 only to the apportioned tax liability of the owner who  
14 qualified for the exemption. Any person who willfully refuses  
15 to credit that savings to an owner who qualifies for the  
16 exemption is guilty of a Class B misdemeanor.

17 When a homestead exemption has been granted under this  
18 Section and an applicant then becomes a resident of a facility  
19 licensed under the Nursing Home Care Act, the exemption shall  
20 be granted in subsequent years so long as the residence (i)  
21 continues to be occupied by the qualified applicant's spouse or  
22 (ii) if remaining unoccupied, is still owned by the qualified  
23 applicant for the homestead exemption.

24 If an individual dies who would have qualified for an  
25 exemption under this Section, and the surviving spouse does not  
26 independently qualify for this exemption because the surviving  
27 spouse is not a disabled veteran, the exemption under this  
28 Section shall be granted to the surviving spouse for the  
29 taxable year preceding and the taxable year of the death,  
30 provided that, except for not being a disabled veteran, the  
31 surviving spouse meets all other qualifications for the  
32 granting of this exemption for those years.

33 When married persons maintain separate residences, the  
34 exemption provided for in this Section may be claimed by only  
35 one of such persons and for only one residence.

36 In counties having 3,000,000 or more inhabitants, to

1 receive the exemption, a person may submit an application to  
2 the chief county assessment officer of the county in which the  
3 property is located during such period as may be specified by  
4 the chief county assessment officer. The chief county  
5 assessment officer in counties of 3,000,000 or more inhabitants  
6 shall annually give notice of the application period by mail or  
7 by publication. In counties having less than 3,000,000  
8 inhabitants, to receive the exemption, a person shall submit an  
9 application by July 1 of each taxable year to the chief county  
10 assessment officer of the county in which the property is  
11 located. A county may, by ordinance, establish a date for  
12 submission of applications that is different than July 1. The  
13 applicant shall submit with the application an affidavit of the  
14 applicant's total household income, disabled veteran status,  
15 marital status (and if married the name and address of the  
16 applicant's spouse, if known), and principal dwelling place of  
17 members of the household on January 1 of the taxable year. The  
18 Department shall establish, by rule, a method for verifying the  
19 accuracy of affidavits filed by applicants under this Section.  
20 The applications shall be clearly marked as applications for  
21 the disabled veterans assessment freeze homestead exemption.

22 Notwithstanding any other provision to the contrary, in  
23 counties having fewer than 3,000,000 inhabitants, if an  
24 applicant fails to file the application required by this  
25 Section in a timely manner and this failure to file is due to a  
26 mental or physical condition sufficiently severe so as to  
27 render the applicant incapable of filing the application in a  
28 timely manner, the chief county assessment officer may extend  
29 the filing deadline for a period of 30 days after the applicant  
30 regains the capability to file the application, but in no case  
31 may the filing deadline be extended beyond 3 months after the  
32 original filing deadline. In order to receive the extension  
33 provided in this paragraph, the applicant shall provide the  
34 chief county assessment officer with a signed statement from  
35 the applicant's physician stating the nature and extent of the  
36 condition, that, in the physician's opinion, the condition was

1 so severe that it rendered the applicant incapable of filing  
2 the application in a timely manner, and the date on which the  
3 applicant regained the capability to file the application.

4 Notwithstanding any other provision to the contrary, in  
5 counties having fewer than 3,000,000 inhabitants, if an  
6 applicant fails to file the application required by this  
7 Section in a timely manner and this failure to file is due to a  
8 mental or physical condition sufficiently severe so as to  
9 render the applicant incapable of filing the application in a  
10 timely manner, the chief county assessment officer may extend  
11 the filing deadline for a period of 3 months. In order to  
12 receive the extension provided in this paragraph, the applicant  
13 shall provide the chief county assessment officer with a signed  
14 statement from the applicant's physician stating the nature and  
15 extent of the condition, and that, in the physician's opinion,  
16 the condition was so severe that it rendered the applicant  
17 incapable of filing the application in a timely manner.

18 For purposes of this Section, a person who becomes a  
19 disabled veteran during the current taxable year shall be  
20 eligible to apply for the homestead exemption during that  
21 taxable year. Application shall be made during the application  
22 period in effect for the county of his or her residence.

23 The chief county assessment officer may determine the  
24 eligibility of a life care facility that qualifies as a  
25 cooperative to receive the benefits provided by this Section by  
26 use of an affidavit, application, visual inspection,  
27 questionnaire, or other reasonable method in order to ensure  
28 that the tax savings resulting from the exemption are credited  
29 by the management firm to the apportioned tax liability of each  
30 qualifying resident. The chief county assessment officer may  
31 request reasonable proof that the management firm has so  
32 credited that exemption.

33 Except as provided in this Section, all information  
34 received by the chief county assessment officer or the  
35 Department from applications filed under this Section, or from  
36 any investigation conducted under the provisions of this

1 Section, shall be confidential, except for official purposes or  
2 pursuant to official procedures for collection of any State or  
3 local tax or enforcement of any civil or criminal penalty or  
4 sanction imposed by this Act or by any statute or ordinance  
5 imposing a State or local tax. Any person who divulges any such  
6 information in any manner, except in accordance with a proper  
7 judicial order, is guilty of a Class A misdemeanor.

8 Nothing contained in this Section shall prevent the  
9 Director or chief county assessment officer from publishing or  
10 making available reasonable statistics concerning the  
11 operation of the exemption contained in this Section in which  
12 the contents of claims are grouped into aggregates in such a  
13 way that information contained in any individual claim shall  
14 not be disclosed.

15 (d) Each chief county assessment officer shall annually  
16 publish a notice of availability of the exemption provided  
17 under this Section. The notice shall be published at least 60  
18 days but no more than 75 days prior to the date on which the  
19 application must be submitted to the chief county assessment  
20 officer of the county in which the property is located. The  
21 notice shall appear in a newspaper of general circulation in  
22 the county.

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

26 (35 ILCS 200/20-178)

27 Sec. 20-178. Certificate of error; refund; interest. When  
28 the county collector makes any refunds due on certificates of  
29 error issued under Sections 14-15 through 14-25 that have been  
30 either certified or adjudicated, the county collector shall pay  
31 the taxpayer interest on the amount of the refund at the rate  
32 of 0.5% per month.

33 No interest shall be due under this Section for any time  
34 prior to 60 days after the effective date of this amendatory  
35 Act of the 91st General Assembly. For certificates of error

1 issued prior to the effective date of this amendatory Act of  
2 the 91st General Assembly, the county collector shall pay the  
3 taxpayer interest from 60 days after the effective date of this  
4 amendatory Act of the 91st General Assembly until the date the  
5 refund is paid. For certificates of error issued on or after  
6 the effective date of this amendatory Act of the 91st General  
7 Assembly, interest shall be paid from 60 days after the  
8 certificate of error is issued by the chief county assessment  
9 officer to the date the refund is made. To cover the cost of  
10 interest, the county collector shall proportionately reduce  
11 the distribution of taxes collected for each taxing district in  
12 which the property is situated.

13 This Section shall not apply to any certificate of error  
14 granting a homestead exemption under Section 15-170, 15-172,  
15 15-173, or 15-175.

16 (Source: P.A. 91-393, eff. 7-30-99.)

17 Section 90. The State Mandates Act is amended by adding  
18 Section 8.28 as follows:

19 (30 ILCS 805/8.28 new)

20 Sec. 8.28. Exempt mandate. Notwithstanding Sections 6 and 8  
21 of this Act, no reimbursement by the State is required for the  
22 implementation of any mandate created by the disabled veterans  
23 assessment freeze homestead exemption under Section 15-173 of  
24 the Property Tax Code.

25 Section 99. Effective date. This Act takes effect upon  
26 becoming law.