

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

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

21 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 Nursing Home Care  
24 Act, the exemption shall continue so long as the residence  
25 continues to be occupied by the qualifying person's spouse if  
26 the spouse is 65 years of age or older, or if the residence  
27 remains unoccupied but is still owned by the person qualified  
28 for the homestead exemption.

29 A person who will be 65 years of age during the current  
30 assessment year shall be eligible to apply for the homestead  
31 exemption during that assessment year. Application shall be  
32 made during the application period in effect for the county  
33 of his residence.

34 Beginning with assessment year 2003, for taxes payable in

1 2004, property that is first occupied as a residence after  
2 January 1 of any assessment year by a person who is eligible  
3 for the senior citizens homestead exemption under this  
4 Section must be granted a pro-rata exemption for the  
5 assessment year. The amount of the pro-rata exemption is the  
6 exemption allowed in the county under this Section divided by  
7 365 and multiplied by the number of days during the  
8 assessment year the property is occupied as a residence by a  
9 person eligible for the exemption under this Section. The  
10 chief county assessment officer must adopt reasonable  
11 procedures to establish eligibility for this pro-rata  
12 exemption.

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

22 The chief county assessment officer of each county with  
23 less than 3,000,000 inhabitants shall provide to each person  
24 allowed a homestead exemption under this Section a form to  
25 designate any other person to receive a duplicate of any  
26 notice of delinquency in the payment of taxes assessed and  
27 levied under this Code on the property of the person  
28 receiving the exemption. The duplicate notice shall be in  
29 addition to the notice required to be provided to the person  
30 receiving the exemption, and shall be given in the manner  
31 required by this Code. The person filing the request for the  
32 duplicate notice shall pay a fee of \$5 to cover  
33 administrative costs to the supervisor of assessments, who  
34 shall then file the executed designation with the county

1 collector. Notwithstanding any other provision of this Code  
2 to the contrary, the filing of such an executed designation  
3 requires the county collector to provide duplicate notices as  
4 indicated by the designation. A designation may be rescinded  
5 by the person who executed such designation at any time, in  
6 the manner and form required by the chief county assessment  
7 officer.

8 The assessor or chief county assessment officer may  
9 determine the eligibility of residential property to receive  
10 the homestead exemption provided by this Section by  
11 application, visual inspection, questionnaire or other  
12 reasonable methods. The determination shall be made in  
13 accordance with guidelines established by the Department.

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

18 In counties with less than 3,000,000 inhabitants, if the  
19 assessor or chief county assessment officer requires annual  
20 application for verification of eligibility for an exemption  
21 once granted under this Section, the application shall be  
22 mailed to the taxpayer.

23 The assessor or chief county assessment officer shall  
24 notify each person who qualifies for an exemption under this  
25 Section that the person may also qualify for deferral of real  
26 estate taxes under the Senior Citizens Real Estate Tax  
27 Deferral Act. The notice shall set forth the qualifications  
28 needed for deferral of real estate taxes, the address and  
29 telephone number of county collector, and a statement that  
30 applications for deferral of real estate taxes may be  
31 obtained from the county collector.

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

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

2 Section 15. The State Mandates Act is amended by  
3 changing Section 8.2 as follows:

4 (30 ILCS 805/8.2) (from Ch. 85, par. 2208.2)

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

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

12 Section 99. Effective date. This Act takes effect upon  
13 becoming law.