



1 equitable interest in the property as evidenced by a written  
2 instrument or (ii) had a legal or equitable interest as a  
3 lessee in the parcel of property that was single family  
4 residence. If in any subsequent taxable year for which the  
5 applicant applies and qualifies for the exemption the equalized  
6 assessed value of the residence is less than the equalized  
7 assessed value in the existing base year (provided that such  
8 equalized assessed value is not based on an assessed value that  
9 results from a temporary irregularity in the property that  
10 reduces the assessed value for one or more taxable years), then  
11 that subsequent taxable year shall become the base year until a  
12 new base year is established under the terms of this paragraph.  
13 For taxable year 1999 only, the Chief County Assessment Officer  
14 shall review (i) all taxable years for which the applicant  
15 applied and qualified for the exemption and (ii) the existing  
16 base year. The assessment officer shall select as the new base  
17 year the year with the lowest equalized assessed value. An  
18 equalized assessed value that is based on an assessed value  
19 that results from a temporary irregularity in the property that  
20 reduces the assessed value for one or more taxable years shall  
21 not be considered the lowest equalized assessed value. The  
22 selected year shall be the base year for taxable year 1999 and  
23 thereafter until a new base year is established under the terms  
24 of this paragraph.

25 "Chief County Assessment Officer" means the County  
26 Assessor or Supervisor of Assessments of the county in which  
27 the property is located.

28 "Equalized assessed value" means the assessed value as  
29 equalized by the Illinois Department of Revenue.

30 "Household" means the applicant, the spouse of the  
31 applicant, and all persons using the residence of the applicant  
32 as their principal place of residence.

33 "Household income" means the combined income of the members  
34 of a household for the calendar year preceding the taxable

1 year.

2 "Income" has the same meaning as provided in Section 3.07  
3 of the Senior Citizens and Disabled Persons Property Tax Relief  
4 and Pharmaceutical Assistance Act, except that, beginning in  
5 assessment year 2001, "income" does not include veteran's  
6 benefits.

7 "Internal Revenue Code of 1986" means the United States  
8 Internal Revenue Code of 1986 or any successor law or laws  
9 relating to federal income taxes in effect for the year  
10 preceding the taxable year.

11 "Life care facility that qualifies as a cooperative" means  
12 a facility as defined in Section 2 of the Life Care Facilities  
13 Act.

14 "Residence" means the principal dwelling place and  
15 appurtenant structures used for residential purposes in this  
16 State occupied on January 1 of the taxable year by a household  
17 and so much of the surrounding land, constituting the parcel  
18 upon which the dwelling place is situated, as is used for  
19 residential purposes. If the Chief County Assessment Officer  
20 has established a specific legal description for a portion of  
21 property constituting the residence, then that portion of  
22 property shall be deemed the residence for the purposes of this  
23 Section.

24 "Taxable year" means the calendar year during which ad  
25 valorem property taxes payable in the next succeeding year are  
26 levied.

27 (c) Beginning in taxable year 1994, a senior citizens  
28 assessment freeze homestead exemption is granted for real  
29 property that is improved with a permanent structure that is  
30 occupied as a residence by an applicant who (i) is 65 years of  
31 age or older during the taxable year, (ii) has a household  
32 income of \$35,000 or less prior to taxable year 1999, ~~or~~  
33 \$40,000 or less in taxable years year 1999 through 2002, and  
34 \$45,000 or less in taxable year 2003 and thereafter, (iii) is

1 liable for paying real property taxes on the property, and (iv)  
2 is an owner of record of the property or has a legal or  
3 equitable interest in the property as evidenced by a written  
4 instrument. This homestead exemption shall also apply to a  
5 leasehold interest in a parcel of property improved with a  
6 permanent structure that is a single family residence that is  
7 occupied as a residence by a person who (i) is 65 years of age  
8 or older during the taxable year, (ii) has a household income  
9 of \$35,000 or less prior to taxable year 1999, ~~or~~ \$40,000 or  
10 less in taxable years ~~year~~ 1999 through 2002, and \$45,000 or  
11 less in taxable year 2003 and thereafter, (iii) has a legal or  
12 equitable ownership interest in the property as lessee, and  
13 (iv) is liable for the payment of real property taxes on that  
14 property.

15 The amount of this exemption shall be the equalized  
16 assessed value of the residence in the taxable year for which  
17 application is made minus the base amount.

18 When the applicant is a surviving spouse of an applicant  
19 for a prior year for the same residence for which an exemption  
20 under this Section has been granted, the base year and base  
21 amount for that residence are the same as for the applicant for  
22 the prior year.

23 Each year at the time the assessment books are certified to  
24 the County Clerk, the Board of Review or Board of Appeals shall  
25 give to the County Clerk a list of the assessed values of  
26 improvements on each parcel qualifying for this exemption that  
27 were added after the base year for this parcel and that  
28 increased the assessed value of the property.

29 In the case of land improved with an apartment building  
30 owned and operated as a cooperative or a building that is a  
31 life care facility that qualifies as a cooperative, the maximum  
32 reduction from the equalized assessed value of the property is  
33 limited to the sum of the reductions calculated for each unit  
34 occupied as a residence by a person ~~or persons~~ (i) 65 years of

1 age or older, (ii) with a household income of \$35,000 or less  
2 prior to taxable year 1999, ~~or~~ \$40,000 or less in taxable years  
3 ~~year~~ 1999 through 2002, and \$45,000 or less in taxable year  
4 2003 and thereafter, (iii) who is liable, by contract with the  
5 owner or owners of record, for paying real property taxes on  
6 the property, and (iv) who is an owner of record of a legal or  
7 equitable interest in the cooperative apartment building,  
8 other than a leasehold interest. In the instance of a  
9 cooperative where a homestead exemption has been granted under  
10 this Section, the cooperative association or its management  
11 firm shall credit the savings resulting from that exemption  
12 only to the apportioned tax liability of the owner who  
13 qualified for the exemption. Any person who willfully refuses  
14 to credit that savings to an owner who qualifies for the  
15 exemption is guilty of a Class B misdemeanor.

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

23 Beginning January 1, 1997, when an individual dies who  
24 would have qualified for an exemption under this Section, and  
25 the surviving spouse does not independently qualify for this  
26 exemption because of age, the exemption under this Section  
27 shall be granted to the surviving spouse for the taxable year  
28 preceding and the taxable year of the death, provided that,  
29 except for age, the surviving spouse meets all other  
30 qualifications for the granting of this exemption for those  
31 years.

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

1           For taxable year 1994 only, in counties having less than  
2           3,000,000 inhabitants, to receive the exemption, a person shall  
3           submit an application by February 15, 1995 to the Chief County  
4           Assessment Officer of the county in which the property is  
5           located. In counties having 3,000,000 or more inhabitants, for  
6           taxable year 1994 and all subsequent taxable years, to receive  
7           the exemption, a person may submit an application to the Chief  
8           County Assessment Officer of the county in which the property  
9           is located during such period as may be specified by the Chief  
10          County Assessment Officer. The Chief County Assessment Officer  
11          in counties of 3,000,000 or more inhabitants shall annually  
12          give notice of the application period by mail or by  
13          publication. In counties having less than 3,000,000  
14          inhabitants, beginning with taxable year 1995 and thereafter,  
15          to receive the exemption, a person shall submit an application  
16          by July 1 of each taxable year to the Chief County Assessment  
17          Officer of the county in which the property is located. A  
18          county may, by ordinance, establish a date for submission of  
19          applications that is different than July 1. The applicant shall  
20          submit with the application an affidavit of the applicant's  
21          total household income, age, marital status (and if married the  
22          name and address of the applicant's spouse, if known), and  
23          principal dwelling place of members of the household on January  
24          1 of the taxable year. The Department shall establish, by rule,  
25          a method for verifying the accuracy of affidavits filed by  
26          applicants under this Section. The applications shall be  
27          clearly marked as applications for the Senior Citizens  
28          Assessment Freeze Homestead Exemption.

29          Notwithstanding any other provision to the contrary, in  
30          counties having fewer than 3,000,000 inhabitants, if an  
31          applicant fails to file the application required by this  
32          Section in a timely manner and this failure to file is due to a  
33          mental or physical condition sufficiently severe so as to  
34          render the applicant incapable of filing the application in a

1 timely manner, the Chief County Assessment Officer may extend  
2 the filing deadline for a period of 30 days after the applicant  
3 regains the capability to file the application, but in no case  
4 may the filing deadline be extended beyond 3 months of the  
5 original filing deadline. In order to receive the extension  
6 provided in this paragraph, the applicant shall provide the  
7 Chief County Assessment Officer with a signed statement from  
8 the applicant's physician stating the nature and extent of the  
9 condition, that, in the physician's opinion, the condition was  
10 so severe that it rendered the applicant incapable of filing  
11 the application in a timely manner, and the date on which the  
12 applicant regained the capability to file the application.

13 Beginning January 1, 1998, notwithstanding any other  
14 provision to the contrary, in counties having fewer than  
15 3,000,000 inhabitants, if an applicant fails to file the  
16 application required by this Section in a timely manner and  
17 this failure to file is due to a mental or physical condition  
18 sufficiently severe so as to render the applicant incapable of  
19 filing the application in a timely manner, the Chief County  
20 Assessment Officer may extend the filing deadline for a period  
21 of 3 months. In order to receive the extension provided in this  
22 paragraph, the applicant shall provide the Chief County  
23 Assessment Officer with a signed statement from the applicant's  
24 physician stating the nature and extent of the condition, and  
25 that, in the physician's opinion, the condition was so severe  
26 that it rendered the applicant incapable of filing the  
27 application in a timely manner.

28 In counties having less than 3,000,000 inhabitants, if an  
29 applicant was denied an exemption in taxable year 1994 and the  
30 denial occurred due to an error on the part of an assessment  
31 official, or his or her agent or employee, then beginning in  
32 taxable year 1997 the applicant's base year, for purposes of  
33 determining the amount of the exemption, shall be 1993 rather  
34 than 1994. In addition, in taxable year 1997, the applicant's

1 exemption shall also include an amount equal to (i) the amount  
2 of any exemption denied to the applicant in taxable year 1995  
3 as a result of using 1994, rather than 1993, as the base year,  
4 (ii) the amount of any exemption denied to the applicant in  
5 taxable year 1996 as a result of using 1994, rather than 1993,  
6 as the base year, and (iii) the amount of the exemption  
7 erroneously denied for taxable year 1994.

8 For purposes of this Section, a person who will be 65 years  
9 of age during the current taxable year shall be eligible to  
10 apply for the homestead exemption during that taxable year.  
11 Application shall be made during the application period in  
12 effect for the county of his or her residence.

13 The Chief County Assessment Officer may determine the  
14 eligibility of a life care facility that qualifies as a  
15 cooperative to receive the benefits provided by this Section by  
16 use of an affidavit, application, visual inspection,  
17 questionnaire, or other reasonable method in order to insure  
18 that the tax savings resulting from the exemption are credited  
19 by the management firm to the apportioned tax liability of each  
20 qualifying resident. The Chief County Assessment Officer may  
21 request reasonable proof that the management firm has so  
22 credited that exemption.

23 Except as provided in this Section, all information  
24 received by the chief county assessment officer or the  
25 Department from applications filed under this Section, or from  
26 any investigation conducted under the provisions of this  
27 Section, shall be confidential, except for official purposes or  
28 pursuant to official procedures for collection of any State or  
29 local tax or enforcement of any civil or criminal penalty or  
30 sanction imposed by this Act or by any statute or ordinance  
31 imposing a State or local tax. Any person who divulges any such  
32 information in any manner, except in accordance with a proper  
33 judicial order, is guilty of a Class A misdemeanor.

34 Nothing contained in this Section shall prevent the



1 Director or chief county assessment officer from publishing or  
2 making available reasonable statistics concerning the  
3 operation of the exemption contained in this Section in which  
4 the contents of claims are grouped into aggregates in such a  
5 way that information contained in any individual claim shall  
6 not be disclosed.

7 (d) Each Chief County Assessment Officer shall annually  
8 publish a notice of availability of the exemption provided  
9 under this Section. The notice shall be published at least 60  
10 days but no more than 75 days prior to the date on which the  
11 application must be submitted to the Chief County Assessment  
12 Officer of the county in which the property is located. The  
13 notice shall appear in a newspaper of general circulation in  
14 the county.

15 (e) Notwithstanding Sections 6 and 8 of the State Mandates  
16 Act, no reimbursement by the State is required for the  
17 implementation of any mandate created by this Section.

18 (Source: P.A. 90-14, eff. 7-1-97; 90-204, eff. 7-25-97; 90-523,  
19 eff. 11-13-97; 90-524, eff. 1-1-98; 90-531, eff. 1-1-98;  
20 90-655, eff. 7-30-98; 91-45, eff. 6-30-99; 91-56, eff. 6-30-99;  
21 91-819, eff. 6-13-00.)

22 (35 ILCS 200/15-175)

23 Sec. 15-175. General homestead exemption. Homestead  
24 property is entitled to an annual homestead exemption limited,  
25 except as described here with relation to cooperatives, to a  
26 reduction in the equalized assessed value of homestead property  
27 equal to the increase in equalized assessed value for the  
28 current assessment year above the equalized assessed value of  
29 the property for 1977, up to the maximum reduction set forth  
30 below. If however, the 1977 equalized assessed value upon which  
31 taxes were paid is subsequently determined by local assessing  
32 officials, the Property Tax Appeal Board, or a court to have  
33 been excessive, the equalized assessed value which should have

1 been placed on the property for 1977 shall be used to determine  
2 the amount of the exemption.

3 The maximum reduction shall be \$4,500 plus the additional  
4 exemption provided in this paragraph, if applicable, in  
5 counties with 3,000,000 or more inhabitants and \$3,500 plus the  
6 additional exemption provided in this paragraph, if  
7 applicable, in all other counties. For owners whose qualified  
8 property has an assessed valuation that has increased by more  
9 than 20% over the previous assessed valuation of that property,  
10 there shall be an additional exemption of: \$500 for owners with  
11 a household income of \$30,000 or more; \$1,000 for owners with a  
12 household income of \$20,000 or more but less than \$30,000; and  
13 \$1,500 for owners with a household income of less than \$20,000.

14 In counties with fewer than 3,000,000 inhabitants, if,  
15 based on the most recent assessment, the equalized assessed  
16 value of the homestead property for the current assessment year  
17 is greater than the equalized assessed value of the property  
18 for 1977, the owner of the property shall automatically receive  
19 the exemption granted under this Section in an amount equal to  
20 the increase over the 1977 assessment up to the maximum  
21 reduction set forth in this Section.

22 If in any assessment year beginning with the 2000  
23 assessment year, homestead property has a pro-rata valuation  
24 under Section 9-180 resulting in an increase in the assessed  
25 valuation, a reduction in equalized assessed valuation equal to  
26 the increase in equalized assessed value of the property for  
27 the year of the pro-rata valuation above the equalized assessed  
28 value of the property for 1977 shall be applied to the property  
29 on a proportionate basis for the period the property qualified  
30 as homestead property during the assessment year. The maximum  
31 proportionate homestead exemption shall not exceed the maximum  
32 homestead exemption allowed in the county under this Section  
33 divided by 365 and multiplied by the number of days the  
34 property qualified as homestead property.

1 "Homestead property" under this Section includes  
2 residential property that is occupied by its owner or owners as  
3 his or their principal dwelling place, or that is a leasehold  
4 interest on which a single family residence is situated, which  
5 is occupied as a residence by a person who has an ownership  
6 interest therein, legal or equitable or as a lessee, and on  
7 which the person is liable for the payment of property taxes.  
8 For land improved with an apartment building owned and operated  
9 as a cooperative or a building which is a life care facility as  
10 defined in Section 15-170 and considered to be a cooperative  
11 under Section 15-170, the maximum reduction from the equalized  
12 assessed value shall be limited to the increase in the value  
13 above the equalized assessed value of the property for 1977, up  
14 to the maximum reduction set forth above, multiplied by the  
15 number of apartments or units occupied by a person or persons  
16 who is liable, by contract with the owner or owners of record,  
17 for paying property taxes on the property and is an owner of  
18 record of a legal or equitable interest in the cooperative  
19 apartment building, other than a leasehold interest. For  
20 purposes of this Section, the term "life care facility" has the  
21 meaning stated in Section 15-170.

22 "Household", as used in this Section, means the owner, the  
23 spouse of the owner, and all persons using the residence of the  
24 owner as their principal place of residence.

25 "Household income", as used in this Section, means the  
26 combined income of the members of a household for the calendar  
27 year preceding the taxable year.

28 "Income", as used in this Section, has the same meaning as  
29 provided in Section 3.07 of the Senior Citizens and Disabled  
30 Persons Property Tax Relief and Pharmaceutical Assistance Act,  
31 except that "income" does not include veteran's benefits.

32 In a cooperative where a homestead exemption has been  
33 granted, the cooperative association or its management firm  
34 shall credit the savings resulting from that exemption only to

1 the apportioned tax liability of the owner who qualified for  
2 the exemption. Any person who willfully refuses to so credit  
3 the savings shall be guilty of a Class B misdemeanor.

4 Where married persons maintain and reside in separate  
5 residences qualifying as homestead property, each residence  
6 shall receive 50% of the total reduction in equalized assessed  
7 valuation provided by this Section.

8 In all counties ~~with more than 3,000,000 inhabitants~~, the  
9 assessor or chief county assessment officer may determine the  
10 eligibility of residential property to receive the homestead  
11 exemption and the amount of the exemption by application,  
12 visual inspection, questionnaire or other reasonable methods.  
13 The determination shall be made in accordance with guidelines  
14 established by the Department, provided that the taxpayer  
15 applying for an additional general exemption under this Section  
16 shall submit to the chief county assessment officer an  
17 application with an affidavit of the applicant's total  
18 household income, age, marital status (and, if married, the  
19 name and address of the applicant's spouse, if known), and  
20 principal dwelling place of members of the household on January  
21 1 of the taxable year. The Department shall issue guidelines  
22 establishing a method for verifying the accuracy of the  
23 affidavits filed by applicants under this paragraph. The  
24 applications shall be clearly marked as applications for the  
25 Additional General Homestead Exemption. In counties with fewer  
26 than 3,000,000 inhabitants, in the event of a sale of homestead  
27 property the homestead exemption shall remain in effect for the  
28 remainder of the assessment year of the sale. The assessor or  
29 chief county assessment officer may require the new owner of  
30 the property to apply for the homestead exemption for the  
31 following assessment year.

32 (Source: P.A. 90-368, eff. 1-1-98; 90-552, eff. 12-12-97;  
33 90-655, eff. 7-30-98; 91-346, eff. 7-29-99.)

1 (35 ILCS 200/15-180)

2 Sec. 15-180. Homestead improvements. Homestead properties  
3 that have been improved and residential structures on homestead  
4 property that have been rebuilt following a catastrophic event  
5 are entitled to a homestead improvement exemption, limited to  
6 \$30,000 per year through December 31, 1997, ~~and~~ \$45,000  
7 beginning January 1, 1998 and through December 31, 2003, and  
8 \$75,000 per year for that homestead property beginning January  
9 1, 2004 and thereafter, in fair cash value, when that property  
10 is owned and used exclusively for a residential purpose and  
11 upon demonstration that a proposed increase in assessed value  
12 is attributable solely to a new improvement of an existing  
13 structure or the rebuilding of a residential structure  
14 following a catastrophic event. To be eligible for an exemption  
15 under this Section after a catastrophic event, the residential  
16 structure must be rebuilt within 2 years after the catastrophic  
17 event. The exemption for rebuilt structures under this Section  
18 applies to the increase in value of the rebuilt structure over  
19 the value of the structure before the catastrophic event. The  
20 amount of the exemption shall be limited to the fair cash value  
21 added by the new improvement or rebuilding and shall continue  
22 for 4 years from the date the improvement or rebuilding is  
23 completed and occupied, or until the next following general  
24 assessment of that property, whichever is later.

25 A proclamation of disaster by the President of the United  
26 States or Governor of the State of Illinois is not a  
27 prerequisite to the classification of an occurrence as a  
28 catastrophic event under this Section. A "catastrophic event"  
29 may include an occurrence of widespread or severe damage or  
30 loss of property resulting from any catastrophic cause  
31 including but not limited to fire, including arson (provided  
32 the fire was not caused by the willful action of an owner or  
33 resident of the property), flood, earthquake, wind, storm,  
34 explosion, or extended periods of severe inclement weather. In

1 the case of a residential structure affected by flooding, the  
2 structure shall not be eligible for this homestead improvement  
3 exemption unless it is located within a local jurisdiction  
4 which is participating in the National Flood Insurance Program.

5 In counties of less than 3,000,000 inhabitants, in addition  
6 to the notice requirement under Section 12-30, a supervisor of  
7 assessments, county assessor, or township or multi-township  
8 assessor responsible for adding an assessable improvement to a  
9 residential property's assessment shall either notify a  
10 taxpayer whose assessment has been changed since the last  
11 preceding assessment that he or she may be eligible for the  
12 exemption provided under this Section or shall grant the  
13 exemption automatically.

14 Beginning January 1, 1999, in counties of 3,000,000 or more  
15 inhabitants, an application for a homestead improvement  
16 exemption for a residential structure that has been rebuilt  
17 following a catastrophic event must be submitted to the Chief  
18 County Assessment Officer with a valuation complaint and a copy  
19 of the building permit to rebuild the structure. The Chief  
20 County Assessment Officer may require additional documentation  
21 which must be provided by the applicant.

22 (Source: P.A. 89-595, eff. 1-1-97; 89-690, eff. 6-1-97; 90-14,  
23 eff. 7-1-97; 90-186, eff. 7-24-97; 90-655, eff. 7-30-98;  
24 90-704, eff. 8-7-98.)

25 Section 90. The State Mandates Act is amended by adding  
26 Section 8.28 as follows:

27 (30 ILCS 805/8.28 new)

28 Sec. 8.28. Exempt mandate. Notwithstanding Sections 6 and  
29 8 of this Act, no reimbursement by the State is required for  
30 the implementation of any mandate created by the Senior  
31 Citizens Assessment Freeze Homestead Exemption under Section  
32 15-172 of the Property Tax Code.

1           Section 99. Effective date. This Act takes effect upon  
2    becoming law.".