



## 94TH GENERAL ASSEMBLY

### State of Illinois

2005 and 2006

HB2587

Introduced 02/18/05, by Rep. Edward J. Acevedo - Cynthia Soto - William Delgado

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-170

Amends the Property Tax Code. In a Section concerning the Senior Citizens Homestead Exemption, provides that in all counties (now, in counties with less than 3,000,000 inhabitants), the county board may by resolution provide that if a person has been granted a homestead exemption under this Section, the person qualifying need not reapply for the exemption.

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FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

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 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, as  
11 equalized or assessed by the Department, is granted for  
12 property that is occupied as a residence by a person 65 years  
13 of age or older who is liable for paying real estate taxes on  
14 the property and is an owner of record of the property or has a  
15 legal or equitable interest therein as evidenced by a written  
16 instrument, except for a leasehold interest, other than a  
17 leasehold interest of land on which a single family residence  
18 is located, which is occupied as a residence by a person 65  
19 years or older who has an ownership interest therein, legal,  
20 equitable or as a lessee, and on which he or she is liable for  
21 the payment of property taxes. Before taxable year 2004, the  
22 maximum reduction shall be \$2,500 in counties with 3,000,000 or  
23 more inhabitants and \$2,000 in all other counties. For taxable  
24 years 2004 and thereafter, the maximum reduction shall be  
25 \$3,000 in all counties. For land improved with an apartment  
26 building owned and operated as a cooperative, the maximum  
27 reduction from the value of the property, as equalized by the  
28 Department, shall be multiplied by the number of apartments or  
29 units occupied by a person 65 years of age or older who is  
30 liable, by contract with the owner or owners of record, for  
31 paying property taxes on the property and is an owner of record  
32 of a 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 value  
3 of the property, as equalized by the Department, shall be  
4 multiplied by the number of apartments or units occupied by  
5 persons 65 years of age or older, irrespective of any legal,  
6 equitable, or leasehold interest in the facility, who are  
7 liable, under a contract with the owner or owners of record of  
8 the facility, for paying property taxes on the property. In a  
9 cooperative or a life care facility where a homestead exemption  
10 has been granted, the cooperative association or the management  
11 firm of the cooperative or facility shall credit the savings  
12 resulting from that exemption only to the apportioned tax  
13 liability of the owner or resident who qualified for the  
14 exemption. Any person who willfully refuses to so credit the  
15 savings shall be guilty of a Class B misdemeanor. Under this  
16 Section and Sections 15-175 and 15-176, "life care facility"  
17 means a facility as defined in Section 2 of the Life Care  
18 Facilities Act, with which the applicant for the homestead  
19 exemption has a life care contract as defined in that Act.

20 When a homestead exemption has been granted under this  
21 Section and the person qualifying subsequently becomes a  
22 resident of a facility licensed under the Nursing Home Care  
23 Act, the exemption shall continue so long as the residence  
24 continues to be occupied by the qualifying person's spouse if  
25 the spouse is 65 years of age or older, or if the residence  
26 remains unoccupied but is still owned by the person qualified  
27 for the homestead exemption.

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

33 Beginning with assessment year 2003, for taxes payable in  
34 2004, property that is first occupied as a residence after  
35 January 1 of any assessment year by a person who is eligible  
36 for the senior citizens homestead exemption under this Section

1 must be granted a pro-rata exemption for the assessment year.  
2 The amount of the pro-rata exemption is the exemption allowed  
3 in the county under this Section divided by 365 and multiplied  
4 by the number of days during the assessment year the property  
5 is occupied as a residence by a person eligible for the  
6 exemption under this Section. The chief county assessment  
7 officer must adopt reasonable procedures to establish  
8 eligibility for this pro-rata exemption.

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

18 The chief county assessment officer of each county with  
19 less than 3,000,000 inhabitants shall provide to each person  
20 allowed a homestead exemption under this Section a form to  
21 designate any other person to receive a duplicate of any notice  
22 of delinquency in the payment of taxes assessed and levied  
23 under this Code on the property of the person receiving the  
24 exemption. The duplicate notice shall be in addition to the  
25 notice required to be provided to the person receiving the  
26 exemption, and shall be given in the manner required by this  
27 Code. The person filing the request for the duplicate notice  
28 shall pay a fee of \$5 to cover administrative costs to the  
29 supervisor of assessments, who shall then file the executed  
30 designation with the county collector. Notwithstanding any  
31 other provision of this Code to the contrary, the filing of  
32 such an executed designation requires the county collector to  
33 provide duplicate notices as indicated by the designation. A  
34 designation may be rescinded by the person who executed such  
35 designation at any time, in the manner and form required by the  
36 chief county assessment 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 all 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 that the person may also qualify for deferral of real  
19 estate taxes under the Senior Citizens Real Estate Tax Deferral  
20 Act. The notice shall set forth the qualifications needed for  
21 deferral of real estate taxes, the address and telephone number  
22 of county collector, and a statement that applications for  
23 deferral of real estate taxes may be obtained from the county  
24 collector.

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

28           (Source: P.A. 92-196, eff. 1-1-02; 93-511, eff. 8-11-03;  
29 93-715, eff. 7-12-04.)