



Sen. Jeffrey M. Schoenberg

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1 AMENDMENT TO SENATE BILL 178

2 AMENDMENT NO. _____. Amend Senate Bill 178 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Sections 9-100, 9-155, 12-25, and 15-172 as follows:

6 (35 ILCS 200/9-100)

7 Sec. 9-100. Assessment list; Delivery of books. Before
8 January 1 in each year of the general assessment, as provided
9 in Sections 9-215 through 9-225, each county clerk shall make
10 up the list of property to be assessed for taxes for the
11 townships or taxing districts in the county, in books for that
12 purpose. Annually, before January 1, he or she shall make up
13 lists of properties which are taxable, or which become taxable
14 for the first time, and which are not already listed, and make
15 up lists of properties which have been subdivided and not
16 listed by the proper description. The county clerk shall enter
17 in the proper column, opposite the respective parcels, the name
18 of the owner, or other such persons, so far as he is able to
19 ascertain the names. The lists shall contain columns to show
20 the number of acres or lots improved, and the assessed value;
21 the assessed value of improvements; the total value; and other
22 information as may be required. A county may elect, by
23 ordinance, that the lists contain only columns that show the
24 number of acres or any other land unit of comparison, the total

1 assessed value, and other information as may be required. The
2 county clerk shall also have prepared and ready for delivery
3 all blanks necessary in the assessment of property, and shall
4 deliver those blanks to the assessors along with the assessment
5 books or lists. The books or lists may be completed and
6 delivered by townships or taxing districts without waiting for
7 the completion of all the books or lists, but all assessment
8 books or lists shall be delivered by the county clerk to the
9 chief county assessment officer on or before January 1. The
10 books or lists shall be made in duplicate.

11 (Source: P.A. 86-1481; 88-455.)

12 (35 ILCS 200/9-155)

13 Sec. 9-155. Valuation in general assessment years. On or
14 before June 1 in each general assessment year in all counties
15 with less than 3,000,000 inhabitants, and as soon as he or she
16 reasonably can in each general assessment year in counties with
17 3,000,000 or more inhabitants, or if any such county is divided
18 into assessment districts as provided in Sections 9-215 through
19 9-225, as soon as he or she reasonably can in each general
20 assessment year in those districts, the assessor, in person or
21 by deputy, shall actually view and determine as near as
22 practicable the value of each property listed for taxation as
23 of January 1 of that year, or as provided in Section 9-180, and
24 assess the property at 33 1/3% of its fair cash value, or in
25 accordance with Sections 10-110 through 10-140 and 10-170
26 through 10-200, or in accordance with a county ordinance
27 adopted under Section 4 of Article IX of the Constitution of
28 Illinois. The assessor or deputy shall set down, in the books
29 furnished for that purpose the assessed valuation of properties
30 in one column, the assessed value of improvements in another,
31 and the total valuation in a separate column. A county may
32 elect, by ordinance, that the assessor or deputy shall set
33 down, in books furnished for that purpose, the number of acres

1 or any other land unit of comparison in one column and the
2 total valuation in a separate column.

3 (Source: P.A. 86-1481; 87-1189; 88-455.)

4 (35 ILCS 200/12-25)

5 Sec. 12-25. Contents of assessment list publication;
6 payment. In all counties, the expense of printing and
7 publication of assessment lists shall be paid out of the county
8 treasury. The publication of the assessments shall include the
9 name of the owner or of the person who last paid the taxes on
10 each property, and the total amount of its assessment and how
11 much of the assessment is attributable to the improvements on
12 the property. A county may elect, by ordinance, that the
13 publication of the assessments shall include the name of the
14 owner or of the person who last paid the taxes on each
15 property, the number of acres or any other land unit of
16 comparison, and the total amount of its assessment. When any
17 property so assessed is susceptible of description or
18 identification by street name and street or house number, or by
19 a property index number, the publication of the street name and
20 street or house number, or property index number shall
21 constitute a sufficient description of the property for the
22 purposes of publication required by this Code.

23 (Source: Laws 1939, p. 886; P.A. 88-455.)

24 (35 ILCS 200/15-172)

25 Sec. 15-172. Senior Citizens Assessment Freeze Homestead
26 Exemption.

27 (a) This Section may be cited as the Senior Citizens
28 Assessment Freeze Homestead Exemption.

29 (b) As used in this Section:

30 "Applicant" means an individual who has filed an
31 application under this Section.

32 "Base amount" means the base year equalized assessed value

1 of the residence plus the first year's equalized assessed value
2 of any added improvements which increased the assessed value of
3 the residence after the base year.

4 "Base year" means the taxable year prior to the taxable
5 year for which the applicant first qualifies and applies for
6 the exemption provided that in the prior taxable year the
7 property was improved with a permanent structure that was
8 occupied as a residence by the applicant who was liable for
9 paying real property taxes on the property and who was either
10 (i) an owner of record of the property or had legal or
11 equitable interest in the property as evidenced by a written
12 instrument or (ii) had a legal or equitable interest as a
13 lessee in the parcel of property that was single family
14 residence. If in any subsequent taxable year for which the
15 applicant applies and qualifies for the exemption the equalized
16 assessed value of the residence is less than the equalized
17 assessed value in the existing base year (provided that such
18 equalized assessed value is not based on an assessed value that
19 results from a temporary irregularity in the property that
20 reduces the assessed value for one or more taxable years), then
21 that subsequent taxable year shall become the base year until a
22 new base year is established under the terms of this paragraph.
23 For taxable year 1999 only, the Chief County Assessment Officer
24 shall review (i) all taxable years for which the applicant
25 applied and qualified for the exemption and (ii) the existing
26 base year. The assessment officer shall select as the new base
27 year the year with the lowest equalized assessed value. An
28 equalized assessed value that is based on an assessed value
29 that results from a temporary irregularity in the property that
30 reduces the assessed value for one or more taxable years shall
31 not be considered the lowest equalized assessed value. The
32 selected year shall be the base year for taxable year 1999 and
33 thereafter until a new base year is established under the terms
34 of this paragraph.

1 "Chief County Assessment Officer" means the County
2 Assessor or Supervisor of Assessments of the county in which
3 the property is located.

4 "Equalized assessed value" means the assessed value as
5 equalized by the Illinois Department of Revenue.

6 "Household" means the applicant, the spouse of the
7 applicant, and all persons using the residence of the applicant
8 as their principal place of residence.

9 "Household income" means the combined income of the members
10 of a household for the calendar year preceding the taxable
11 year.

12 "Income" has the same meaning as provided in Section 3.07
13 of the Senior Citizens and Disabled Persons Property Tax Relief
14 and Pharmaceutical Assistance Act, except that, beginning in
15 assessment year 2001, "income" does not include veteran's
16 benefits.

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

21 "Life care facility that qualifies as a cooperative" means
22 a facility as defined in Section 2 of the Life Care Facilities
23 Act.

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

34 "Taxable year" means the calendar year during which ad

1 valorem property taxes payable in the next succeeding year are
2 levied.

3 (c) Beginning in taxable year 1994, a senior citizens
4 assessment freeze homestead exemption is granted for real
5 property that is improved with a permanent structure that is
6 occupied as a residence by an applicant who (i) is 65 years of
7 age or older during the taxable year, (ii) has a household
8 income of \$35,000 or less prior to taxable year 1999, \$40,000
9 or less in taxable years 1999 through 2003, and \$45,000 or less
10 in taxable year 2004 and thereafter, (iii) is liable for paying
11 real property taxes on the property, and (iv) is an owner of
12 record of the property or has a legal or equitable interest in
13 the property as evidenced by a written instrument. This
14 homestead exemption shall also apply to a leasehold interest in
15 a parcel of property improved with a permanent structure that
16 is a single family residence that is occupied as a residence by
17 a person who (i) is 65 years of age or older during the taxable
18 year, (ii) has a household income of \$35,000 or less prior to
19 taxable year 1999, \$40,000 or less in taxable years 1999
20 through 2003, and \$45,000 or less in taxable year 2004 and
21 thereafter, (iii) has a legal or equitable ownership interest
22 in the property as lessee, and (iv) is liable for the payment
23 of real property taxes on that property.

24 The amount of this exemption shall be the equalized
25 assessed value of the residence in the taxable year for which
26 application is made minus the base amount.

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

32 Each year at the time the assessment books are certified to
33 the County Clerk, the Board of Review or Board of Appeals shall
34 give to the County Clerk a list of increased total assessed

1 value attributable to added improvements for ~~of the assessed~~
2 ~~values of improvements on~~ each parcel qualifying for this
3 exemption that were added after the base year ~~for this parcel~~
4 ~~and that increased the assessed value of the property.~~

5 In the case of land improved with an apartment building
6 owned and operated as a cooperative or a building that is a
7 life care facility that qualifies as a cooperative, the maximum
8 reduction from the equalized assessed value of the property is
9 limited to the sum of the reductions calculated for each unit
10 occupied as a residence by a person or persons (i) 65 years of
11 age or older, (ii) with a household income of \$35,000 or less
12 prior to taxable year 1999, \$40,000 or less in taxable years
13 1999 through 2003, and \$45,000 or less in taxable year 2004 and
14 thereafter, (iii) who is liable, by contract with the owner or
15 owners of record, for paying real property taxes on the
16 property, and (iv) who is an owner of record of a legal or
17 equitable interest in the cooperative apartment building,
18 other than a leasehold interest. In the instance of a
19 cooperative where a homestead exemption has been granted under
20 this Section, the cooperative association or its management
21 firm shall credit the savings resulting from that exemption
22 only to the apportioned tax liability of the owner who
23 qualified for the exemption. Any person who willfully refuses
24 to credit that savings to an owner who qualifies for the
25 exemption is guilty of a Class B misdemeanor.

26 When a homestead exemption has been granted under this
27 Section and an applicant then becomes a resident of a facility
28 licensed under the Nursing Home Care Act, the exemption shall
29 be granted in subsequent years so long as the residence (i)
30 continues to be occupied by the qualified applicant's spouse or
31 (ii) if remaining unoccupied, is still owned by the qualified
32 applicant for the homestead exemption.

33 Beginning January 1, 1997, when an individual dies who
34 would have qualified for an exemption under this Section, and

1 the surviving spouse does not independently qualify for this
2 exemption because of age, the exemption under this Section
3 shall be granted to the surviving spouse for the taxable year
4 preceding and the taxable year of the death, provided that,
5 except for age, the surviving spouse meets all other
6 qualifications for the granting of this exemption for those
7 years.

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

11 For taxable year 1994 only, in counties having less than
12 3,000,000 inhabitants, to receive the exemption, a person shall
13 submit an application by February 15, 1995 to the Chief County
14 Assessment Officer of the county in which the property is
15 located. In counties having 3,000,000 or more inhabitants, for
16 taxable year 1994 and all subsequent taxable years, to receive
17 the exemption, a person may submit an application to the Chief
18 County Assessment Officer of the county in which the property
19 is located during such period as may be specified by the Chief
20 County Assessment Officer. The Chief County Assessment Officer
21 in counties of 3,000,000 or more inhabitants shall annually
22 give notice of the application period by mail or by
23 publication. In counties having less than 3,000,000
24 inhabitants, beginning with taxable year 1995 and thereafter,
25 to receive the exemption, a person shall submit an application
26 by July 1 of each taxable year to the Chief County Assessment
27 Officer of the county in which the property is located. A
28 county may, by ordinance, establish a date for submission of
29 applications that is different than July 1. The applicant shall
30 submit with the application an affidavit of the applicant's
31 total household income, age, marital status (and if married the
32 name and address of the applicant's spouse, if known), and
33 principal dwelling place of members of the household on January
34 1 of the taxable year. The Department shall establish, by rule,

1 a method for verifying the accuracy of affidavits filed by
2 applicants under this Section. The applications shall be
3 clearly marked as applications for the Senior Citizens
4 Assessment Freeze Homestead Exemption.

5 Notwithstanding any other provision to the contrary, in
6 counties having fewer than 3,000,000 inhabitants, if an
7 applicant fails to file the application required by this
8 Section in a timely manner and this failure to file is due to a
9 mental or physical condition sufficiently severe so as to
10 render the applicant incapable of filing the application in a
11 timely manner, the Chief County Assessment Officer may extend
12 the filing deadline for a period of 30 days after the applicant
13 regains the capability to file the application, but in no case
14 may the filing deadline be extended beyond 3 months of the
15 original filing deadline. In order to receive the extension
16 provided in this paragraph, the applicant shall provide the
17 Chief County Assessment Officer with a signed statement from
18 the applicant's physician stating the nature and extent of the
19 condition, that, in the physician's opinion, the condition was
20 so severe that it rendered the applicant incapable of filing
21 the application in a timely manner, and the date on which the
22 applicant regained the capability to file the application.

23 Beginning January 1, 1998, notwithstanding any other
24 provision to the contrary, in counties having fewer than
25 3,000,000 inhabitants, if an applicant fails to file the
26 application required by this Section in a timely manner and
27 this failure to file is due to a mental or physical condition
28 sufficiently severe so as to render the applicant incapable of
29 filing the application in a timely manner, the Chief County
30 Assessment Officer may extend the filing deadline for a period
31 of 3 months. In order to receive the extension provided in this
32 paragraph, the applicant shall provide the Chief County
33 Assessment Officer with a signed statement from the applicant's
34 physician stating the nature and extent of the condition, and

1 that, in the physician's opinion, the condition was so severe
2 that it rendered the applicant incapable of filing the
3 application in a timely manner.

4 In counties having less than 3,000,000 inhabitants, if an
5 applicant was denied an exemption in taxable year 1994 and the
6 denial occurred due to an error on the part of an assessment
7 official, or his or her agent or employee, then beginning in
8 taxable year 1997 the applicant's base year, for purposes of
9 determining the amount of the exemption, shall be 1993 rather
10 than 1994. In addition, in taxable year 1997, the applicant's
11 exemption shall also include an amount equal to (i) the amount
12 of any exemption denied to the applicant in taxable year 1995
13 as a result of using 1994, rather than 1993, as the base year,
14 (ii) the amount of any exemption denied to the applicant in
15 taxable year 1996 as a result of using 1994, rather than 1993,
16 as the base year, and (iii) the amount of the exemption
17 erroneously denied for taxable year 1994.

18 For purposes of this Section, a person who will be 65 years
19 of age during the current taxable year shall be eligible to
20 apply for the homestead exemption during that taxable year.
21 Application shall be made during the application period in
22 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 insure
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

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

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

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

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. 93-715, eff. 7-12-04.)

29 Section 99. Effective date. This Act takes effect upon
30 becoming law."