



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

HB4911

Introduced 1/15/2010, by Rep. Darlene J. Senger

SYNOPSIS AS INTRODUCED:

See Index

Amends the Property Tax Code. Provides that, for the purposes of certain exemptions, the term "income" does not include Social Security benefits. Increases the maximum reduction under the Senior Citizens Homestead Exemption from \$4,000 to \$7,000 for taxable year 2010 and indexes the reduction to the Consumer Price Index. Includes disabled persons within the provisions granting an assessment freeze homestead exemption to senior citizens and changes the title of the exemption to the Senior Citizens and Disabled Persons Assessment Freeze Homestead Exemption. Decreases the age limit to qualify for the exemption from 65 years of age to 55 years of age. Increases the maximum income limitation under the exemption. Requires the county clerk to abate the taxes levied by a school district on each parcel of qualified homestead property that is owned by a taxpayer who is 65 years of age or older and who had an annual household income of \$35,000 or less for the previous taxable year. Provides that, if a person turns 70 years of age or older during the taxable year and he or she qualified for a Senior Citizens Assessment Freeze Homestead Exemption in the previous taxable year, then the person qualifying need not reapply for the exemption. Amends the School Code. Subject to appropriation, requires the State Board of Education to reimburse each school district for any revenue lost due to the property tax abatement. Amends the State Mandates Act to require implementation without reimbursement. Effective immediately.

LRB096 15668 HLH 30904 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

A BILL FOR

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 Sections 15-170, 15-172, 15-175, and 15-177 and by adding
6 Section 18-179 as follows:

7 (35 ILCS 200/15-170)

8 (Text of Section before amendment by P.A. 96-339)

9 Sec. 15-170. Senior Citizens Homestead Exemption. An
10 annual homestead exemption limited, except as described here
11 with relation to cooperatives or life care facilities, to a
12 maximum reduction set forth below from the property's value, as
13 equalized or assessed by the Department, is granted for
14 property that is occupied as a residence by a person 65 years
15 of age or older who is liable for paying real estate taxes on
16 the property and is an owner of record of the property or has a
17 legal or equitable interest therein as evidenced by a written
18 instrument, except for a leasehold interest, other than a
19 leasehold interest of land on which a single family residence
20 is located, which is occupied as a residence by a person 65
21 years or older who has an ownership interest therein, legal,
22 equitable or as a lessee, and on which he or she is liable for
23 the payment of property taxes. Before taxable year 2004, the

1 maximum reduction shall be \$2,500 in counties with 3,000,000 or
2 more inhabitants and \$2,000 in all other counties. For taxable
3 years 2004 through 2005, the maximum reduction shall be \$3,000
4 in all counties. For taxable years 2006 and 2007, the maximum
5 reduction shall be \$3,500 in all counties. For ~~and, for~~ taxable
6 years 2008 and 2009 thereafter, the maximum reduction is \$4,000
7 in all counties. For taxable year 2010, the maximum reduction
8 is \$7,000 in all counties. For taxable years 2011 and
9 thereafter, the maximum reduction is the maximum reduction for
10 the prior taxable year increased by the annual rate of
11 increase, for the previous calendar year, of the Consumer Price
12 Index for All Urban Consumers for all items, published by the
13 United States Bureau of Labor Statistics.

14 For land improved with an apartment building owned and
15 operated as a cooperative, the maximum reduction from the value
16 of the property, as equalized by the Department, shall be
17 multiplied by the number of apartments or units occupied by a
18 person 65 years of age or older who is liable, by contract with
19 the owner or owners of record, for paying property taxes on the
20 property and is an owner of record of a legal or equitable
21 interest in the cooperative apartment building, other than a
22 leasehold interest. For land improved with a life care
23 facility, the maximum reduction from the value of the property,
24 as equalized by the Department, shall be multiplied by the
25 number of apartments or units occupied by persons 65 years of
26 age or older, irrespective of any legal, equitable, or

1 leasehold interest in the facility, who are liable, under a
2 contract with the owner or owners of record of the facility,
3 for paying property taxes on the property. In a cooperative or
4 a life care facility where a homestead exemption has been
5 granted, the cooperative association or the management firm of
6 the cooperative or facility shall credit the savings resulting
7 from that exemption only to the apportioned tax liability of
8 the owner or resident who qualified for the exemption. Any
9 person who willfully refuses to so credit the savings shall be
10 guilty of a Class B misdemeanor. Under this Section and
11 Sections 15-175, 15-176, and 15-177, "life care facility" means
12 a facility, as defined in Section 2 of the Life Care Facilities
13 Act, with which the applicant for the homestead exemption has a
14 life care contract as defined in that Act.

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

24 A person who will be 65 years of age during the current
25 assessment year shall be eligible to apply for the homestead
26 exemption during that assessment year. Application shall be

1 made during the application period in effect for the county of
2 his residence.

3 Beginning with assessment year 2003, for taxes payable in
4 2004, property that is first occupied as a residence after
5 January 1 of any assessment year by a person who is eligible
6 for the senior citizens homestead exemption under this Section
7 must be granted a pro-rata exemption for the assessment year.
8 The amount of the pro-rata exemption is the exemption allowed
9 in the county under this Section divided by 365 and multiplied
10 by the number of days during the assessment year the property
11 is occupied as a residence by a person eligible for the
12 exemption under this Section. The chief county assessment
13 officer must adopt reasonable procedures to establish
14 eligibility for this pro-rata exemption.

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

24 The chief county assessment officer of each county with
25 less than 3,000,000 inhabitants shall provide to each person
26 allowed a homestead exemption under this Section a form to

1 designate any other person to receive a duplicate of any notice
2 of delinquency in the payment of taxes assessed and levied
3 under this Code on the property of the person receiving the
4 exemption. The duplicate notice shall be in addition to the
5 notice required to be provided to the person receiving the
6 exemption, and shall be given in the manner required by this
7 Code. The person filing the request for the duplicate notice
8 shall pay a fee of \$5 to cover administrative costs to the
9 supervisor of assessments, who shall then file the executed
10 designation with the county collector. Notwithstanding any
11 other provision of this Code to the contrary, the filing of
12 such an executed designation requires the county collector to
13 provide duplicate notices as indicated by the designation. A
14 designation may be rescinded by the person who executed such
15 designation at any time, in the manner and form required by the
16 chief county assessment officer.

17 The assessor or chief county assessment officer may
18 determine the eligibility of residential property to receive
19 the homestead exemption provided by this Section by
20 application, visual inspection, questionnaire or other
21 reasonable methods. The determination shall be made in
22 accordance with guidelines established by the Department.

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

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

6 The assessor or chief county assessment officer shall
7 notify each person who qualifies for an exemption under this
8 Section that the person may also qualify for deferral of real
9 estate taxes under the Senior Citizens Real Estate Tax Deferral
10 Act. The notice shall set forth the qualifications needed for
11 deferral of real estate taxes, the address and telephone number
12 of county collector, and a statement that applications for
13 deferral of real estate taxes may be obtained from the county
14 collector.

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

18 (Source: P.A. 95-644, eff. 10-12-07; 95-876, eff. 8-21-08;
19 96-355, eff. 1-1-10.)

20 (Text of Section after amendment by P.A. 96-339)

21 Sec. 15-170. Senior Citizens Homestead Exemption. An
22 annual homestead exemption limited, except as described here
23 with relation to cooperatives or life care facilities, to a
24 maximum reduction set forth below from the property's value, as
25 equalized or assessed by the Department, is granted for

1 property that is occupied as a residence by a person 65 years
2 of age or older who is liable for paying real estate taxes on
3 the property and is an owner of record of the property or has a
4 legal or equitable interest therein as evidenced by a written
5 instrument, except for a leasehold interest, other than a
6 leasehold interest of land on which a single family residence
7 is located, which is occupied as a residence by a person 65
8 years or older who has an ownership interest therein, legal,
9 equitable or as a lessee, and on which he or she is liable for
10 the payment of property taxes. Before taxable year 2004, the
11 maximum reduction shall be \$2,500 in counties with 3,000,000 or
12 more inhabitants and \$2,000 in all other counties. For taxable
13 years 2004 through 2005, the maximum reduction shall be \$3,000
14 in all counties. For taxable years 2006 and 2007, the maximum
15 reduction shall be \$3,500 in all counties. ~~For and, for~~ taxable
16 years 2008 and 2009 thereafter, the maximum reduction is \$4,000
17 in all counties. For taxable year 2010, the maximum reduction
18 is \$7,000 in all counties. For taxable years 2011 and
19 thereafter, the maximum reduction is the maximum reduction for
20 the prior taxable year increased by the annual rate of
21 increase, for the previous calendar year, of the Consumer Price
22 Index for All Urban Consumers for all items, published by the
23 United States Bureau of Labor Statistics.

24 For land improved with an apartment building owned and
25 operated as a cooperative, the maximum reduction from the value
26 of the property, as equalized by the Department, shall be

1 multiplied by the number of apartments or units occupied by a
2 person 65 years of age or older who is liable, by contract with
3 the owner or owners of record, for paying property taxes on the
4 property and is an owner of record of a legal or equitable
5 interest in the cooperative apartment building, other than a
6 leasehold interest. For land improved with a life care
7 facility, the maximum reduction from the value of the property,
8 as equalized by the Department, shall be multiplied by the
9 number of apartments or units occupied by persons 65 years of
10 age or older, irrespective of any legal, equitable, or
11 leasehold interest in the facility, who are liable, under a
12 contract with the owner or owners of record of the facility,
13 for paying property taxes on the property. In a cooperative or
14 a life care facility where a homestead exemption has been
15 granted, the cooperative association or the management firm of
16 the cooperative or facility shall credit the savings resulting
17 from that exemption only to the apportioned tax liability of
18 the owner or resident who qualified for the exemption. Any
19 person who willfully refuses to so credit the savings shall be
20 guilty of a Class B misdemeanor. Under this Section and
21 Sections 15-175, 15-176, and 15-177, "life care facility" means
22 a facility, as defined in Section 2 of the Life Care Facilities
23 Act, with which the applicant for the homestead exemption has a
24 life care contract as defined in that Act.

25 When a homestead exemption has been granted under this
26 Section and the person qualifying subsequently becomes a

1 resident of a facility licensed under the Assisted Living and
2 Shared Housing Act, ~~or~~ the Nursing Home Care Act, or the MR/DD
3 Community Care Act, the exemption shall continue so long as the
4 residence continues to be occupied by the qualifying person's
5 spouse if the spouse is 65 years of age or older, or if the
6 residence remains unoccupied but is still owned by the person
7 qualified for the homestead exemption.

8 A person who will be 65 years of age during the current
9 assessment year shall be eligible to apply for the homestead
10 exemption during that assessment year. Application shall be
11 made during the application period in effect for the county of
12 his residence.

13 Beginning with assessment year 2003, for taxes payable in
14 2004, property that is first occupied as a residence after
15 January 1 of any assessment year by a person who is eligible
16 for the senior citizens homestead exemption under this Section
17 must be granted a pro-rata exemption for the assessment year.
18 The amount of the pro-rata exemption is the exemption allowed
19 in the county under this Section divided by 365 and multiplied
20 by the number of days during the assessment year the property
21 is occupied as a residence by a person eligible for the
22 exemption under this Section. The chief county assessment
23 officer must adopt reasonable procedures to establish
24 eligibility for this pro-rata exemption.

25 The assessor or chief county assessment officer may
26 determine the eligibility of a life care facility to receive

1 the benefits provided by this Section, by affidavit,
2 application, visual inspection, questionnaire or other
3 reasonable methods in order to insure that the tax savings
4 resulting from the exemption are credited by the management
5 firm to the apportioned tax liability of each qualifying
6 resident. The assessor may request reasonable proof that the
7 management firm has so credited the exemption.

8 The chief county assessment officer of each county with
9 less than 3,000,000 inhabitants shall provide to each person
10 allowed a homestead exemption under this Section a form to
11 designate any other person to receive a duplicate of any notice
12 of delinquency in the payment of taxes assessed and levied
13 under this Code on the property of the person receiving the
14 exemption. The duplicate notice shall be in addition to the
15 notice required to be provided to the person receiving the
16 exemption, and shall be given in the manner required by this
17 Code. The person filing the request for the duplicate notice
18 shall pay a fee of \$5 to cover administrative costs to the
19 supervisor of assessments, who shall then file the executed
20 designation with the county collector. Notwithstanding any
21 other provision of this Code to the contrary, the filing of
22 such an executed designation requires the county collector to
23 provide duplicate notices as indicated by the designation. A
24 designation may be rescinded by the person who executed such
25 designation at any time, in the manner and form required by the
26 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 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

1 implementation of any mandate created by this Section.
2 (Source: P.A. 95-644, eff. 10-12-07; 95-876, eff. 8-21-08;
3 96-339, eff. 7-1-10; 96-355, eff. 1-1-10; revised 9-25-09.)

4 (35 ILCS 200/15-172)

5 (Text of Section before amendment by P.A. 96-339)

6 Sec. 15-172. Senior Citizens and Disabled Persons
7 Assessment Freeze Homestead Exemption.

8 (a) This Section may be cited as the Senior Citizens and
9 Disabled Persons Assessment Freeze Homestead Exemption.

10 (b) As used in this Section:

11 "Applicant" means an individual who has filed an
12 application under this Section.

13 "Base amount" means the base year equalized assessed value
14 of the residence plus the first year's equalized assessed value
15 of any added improvements which increased the assessed value of
16 the residence after the base year.

17 "Base year" means the taxable year prior to the taxable
18 year for which the applicant first qualifies and applies for
19 the exemption provided that in the prior taxable year the
20 property was improved with a permanent structure that was
21 occupied as a residence by the applicant who was liable for
22 paying real property taxes on the property and who was either
23 (i) an owner of record of the property or had legal or
24 equitable interest in the property as evidenced by a written
25 instrument or (ii) had a legal or equitable interest as a

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

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

26 "Disabled person" means a person unable to engage in any

1 substantial gainful activity by reason of a medically
2 determinable physical or mental impairment that (i) can be
3 expected to result in death or (ii) has lasted or can be
4 expected to last for a continuous period of not less than 12
5 months. Disabled persons applying for the exemption under this
6 Section must submit proof of the disability in the manner
7 prescribed by the chief county assessment officer. Proof that
8 an applicant is eligible to receive disability benefits under
9 the federal Social Security Act constitutes proof of disability
10 for purposes of this Section. Issuance of an Illinois Disabled
11 Person Identification Card to the applicant stating that the
12 possessor is under a Class 2 disability, as defined in Section
13 4A of the Illinois Identification Card Act, constitutes proof
14 that the person is a disabled person for purposes of this
15 Section.

16 "Equalized assessed value" means the assessed value as
17 equalized by the Illinois Department of Revenue.

18 "Household" means the applicant, the spouse of the
19 applicant, and all persons using the residence of the applicant
20 as their principal place of residence.

21 "Household income" means the combined income of the members
22 of a household for the calendar year preceding the taxable
23 year.

24 "Income" has the same meaning as provided in Section 3.07
25 of the Senior Citizens and Disabled Persons Property Tax Relief
26 and Pharmaceutical Assistance Act, except that, beginning in

1 assessment year 2001, "income" does not include veteran's
2 benefits and, beginning in assessment year 2010, "income" does
3 not include Social Security benefits.

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

8 "Life care facility that qualifies as a cooperative" means
9 a facility as defined in Section 2 of the Life Care Facilities
10 Act.

11 "Maximum income limitation" means:

12 (1) \$35,000 prior to taxable year 1999;

13 (2) \$40,000 in taxable years 1999 through 2003;

14 (3) \$45,000 in taxable years 2004 through 2005;

15 (4) \$50,000 in taxable years 2006 and 2007; and

16 (5) \$55,000 in taxable year 2008 and 2009; thereafter.

17 (6) \$55,000 for applicants who have occupied the
18 residence for less than 5 years and \$75,000 for all other
19 applicants in taxable year 2010; and

20 (7) in taxable year 2011 and thereafter:

21 (A) for applicants who have occupied the residence
22 for 5 years, \$75,000; and

23 (B) for applicants who have occupied the residence
24 for less than or more than 5 years, an amount equal to
25 the maximum income limitation for the immediately
26 prior taxable year increased by the lesser of (i) 2% or

1 (ii) the percentage increase during the immediately
2 prior taxable year in the Consumer Price Index for All
3 Urban Consumers for all items published by the United
4 States Department of Labor Bureau of Labor Statistics.

5 "Residence" means the principal dwelling place and
6 appurtenant structures used for residential purposes in this
7 State occupied on January 1 of the taxable year by a household
8 and so much of the surrounding land, constituting the parcel
9 upon which the dwelling place is situated, as is used for
10 residential purposes. If the Chief County Assessment Officer
11 has established a specific legal description for a portion of
12 property constituting the residence, then that portion of
13 property shall be deemed the residence for the purposes of this
14 Section.

15 "Taxable year" means the calendar year during which ad
16 valorem property taxes payable in the next succeeding year are
17 levied.

18 (c) Beginning in (1) taxable year 1994 ~~for~~, ~~a~~ senior
19 citizens and (2) taxable year 2010 for disabled persons, an
20 assessment freeze homestead exemption is granted for real
21 property that is improved with a permanent structure that is
22 occupied as a residence by an applicant who (i) is 55 ~~65~~ years
23 of age or older or is a disabled person during the taxable
24 year, (ii) has a household income that does not exceed the
25 maximum income limitation, (iii) is liable for paying real
26 property taxes on the property, and (iv) is an owner of record

1 of the property or has a legal or equitable interest in the
2 property as evidenced by a written instrument. This homestead
3 exemption shall also apply to a leasehold interest in a parcel
4 of property improved with a permanent structure that is a
5 single family residence that is occupied as a residence by a
6 person who (i) is 55 ~~65~~ years of age or older or is a disabled
7 person during the taxable year, (ii) has a household income
8 that does not exceed the maximum income limitation, (iii) has a
9 legal or equitable ownership interest in the property as
10 lessee, and (iv) is liable for the payment of real property
11 taxes on that property.

12 In counties of 3,000,000 or more inhabitants, the amount of
13 the exemption for all taxable years is the equalized assessed
14 value of the residence in the taxable year for which
15 application is made minus the base amount. In all other
16 counties, the amount of the exemption is as follows: (i)
17 through taxable year 2005 and for taxable year 2007 and
18 thereafter, the amount of this exemption shall be the equalized
19 assessed value of the residence in the taxable year for which
20 application is made minus the base amount; and (ii) for taxable
21 year 2006, the amount of the exemption is as follows:

22 (1) For an applicant who has a household income of
23 \$45,000 or less, the amount of the exemption is the
24 equalized assessed value of the residence in the taxable
25 year for which application is made minus the base amount.

26 (2) For an applicant who has a household income

1 exceeding \$45,000 but not exceeding \$46,250, the amount of
2 the exemption is (i) the equalized assessed value of the
3 residence in the taxable year for which application is made
4 minus the base amount (ii) multiplied by 0.8.

5 (3) For an applicant who has a household income
6 exceeding \$46,250 but not exceeding \$47,500, the amount of
7 the exemption is (i) the equalized assessed value of the
8 residence in the taxable year for which application is made
9 minus the base amount (ii) multiplied by 0.6.

10 (4) For an applicant who has a household income
11 exceeding \$47,500 but not exceeding \$48,750, the amount of
12 the exemption is (i) the equalized assessed value of the
13 residence in the taxable year for which application is made
14 minus the base amount (ii) multiplied by 0.4.

15 (5) For an applicant who has a household income
16 exceeding \$48,750 but not exceeding \$50,000, the amount of
17 the exemption is (i) the equalized assessed value of the
18 residence in the taxable year for which application is made
19 minus the base amount (ii) multiplied by 0.2.

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

25 Each year at the time the assessment books are certified to
26 the County Clerk, the Board of Review or Board of Appeals shall

1 give to the County Clerk a list of the assessed values of
2 improvements on each parcel qualifying for this exemption that
3 were added after the base year for this parcel and that
4 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) 55 ~~65~~ years
11 of age or older or by a disabled person or persons, (ii) with a
12 household income that does not exceed the maximum income
13 limitation, (iii) who is liable, by contract with the owner or
14 owners of record, for paying real property taxes on the
15 property, and (iv) who is an owner of record of a legal or
16 equitable interest in the cooperative apartment building,
17 other than a leasehold interest. In the instance of a
18 cooperative where a homestead exemption has been granted under
19 this Section, the cooperative association or its management
20 firm shall credit the savings resulting from that exemption
21 only to the apportioned tax liability of the owner who
22 qualified for the exemption. Any person who willfully refuses
23 to credit that savings to an owner who qualifies for the
24 exemption is guilty of a Class B misdemeanor.

25 When a homestead exemption has been granted under this
26 Section and an applicant then becomes a resident of a facility

1 licensed under the Assisted Living and Shared Housing Act or
2 the Nursing Home Care Act, the exemption shall be granted in
3 subsequent years so long as the residence (i) continues to be
4 occupied by the qualified applicant's spouse or (ii) if
5 remaining unoccupied, is still owned by the qualified applicant
6 for the homestead exemption.

7 Beginning January 1, 1997 for senior citizens and January
8 1, 2010 for disabled persons, when an individual dies who would
9 have qualified for an exemption under this Section, and the
10 surviving spouse does not independently qualify for this
11 exemption because of age or nondisability, the exemption under
12 this Section shall be granted to the surviving spouse for the
13 taxable year preceding and the taxable year of the death,
14 provided that, except for age or nondisability, the surviving
15 spouse meets all other qualifications for the granting of this
16 exemption for those years.

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

20 For taxable year 1994 only, in counties having less than
21 3,000,000 inhabitants, to receive the exemption, a person shall
22 submit an application by February 15, 1995 to the Chief County
23 Assessment Officer of the county in which the property is
24 located. In counties having 3,000,000 or more inhabitants, for
25 taxable year 1994 and all subsequent taxable years, to receive
26 the exemption, a person may submit an application to the Chief

1 County Assessment Officer of the county in which the property
2 is located during such period as may be specified by the Chief
3 County Assessment Officer. The Chief County Assessment Officer
4 in counties of 3,000,000 or more inhabitants shall annually
5 give notice of the application period by mail or by
6 publication. In counties having less than 3,000,000
7 inhabitants, beginning with taxable year 1995 and thereafter,
8 to receive the exemption, a person shall submit an application
9 by July 1 of each taxable year to the Chief County Assessment
10 Officer of the county in which the property is located. A
11 county may, by ordinance, establish a date for submission of
12 applications that is different than July 1. The applicant shall
13 submit with the application an affidavit of the applicant's
14 total household income, age, marital status (and if married the
15 name and address of the applicant's spouse, if known),
16 disability (if applying for the exemption as a disabled
17 person), and principal dwelling place of members of the
18 household on January 1 of the taxable year. The Department
19 shall establish, by rule, a method for verifying the accuracy
20 of affidavits filed by applicants under this Section, and the
21 Chief County Assessment Officer may conduct audits of any
22 taxpayer claiming an exemption under this Section to verify
23 that the taxpayer is eligible to receive the exemption. Each
24 application shall contain or be verified by a written
25 declaration that it is made under the penalties of perjury. A
26 taxpayer's signing a fraudulent application under this Act is

1 perjury, as defined in Section 32-2 of the Criminal Code of
2 1961. The applications shall be clearly marked as applications
3 for the Senior Citizens and Disabled Persons Assessment Freeze
4 Homestead Exemption and must contain a notice that any taxpayer
5 who receives the exemption is subject to an audit by the Chief
6 County Assessment Officer.

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

25 Beginning January 1, 1998, notwithstanding any other
26 provision to the contrary, in counties having fewer than

1 3,000,000 inhabitants, if an applicant fails to file the
2 application required by this Section in a timely manner and
3 this failure to file is due to a mental or physical condition
4 sufficiently severe so as to render the applicant incapable of
5 filing the application in a timely manner, the Chief County
6 Assessment Officer may extend the filing deadline for a period
7 of 3 months. In order to receive the extension provided in this
8 paragraph, the applicant shall provide the Chief County
9 Assessment Officer with a signed statement from the applicant's
10 physician stating the nature and extent of the condition, and
11 that, in the physician's opinion, the condition was so severe
12 that it rendered the applicant incapable of filing the
13 application in a timely manner.

14 In counties having less than 3,000,000 inhabitants, if an
15 applicant was denied an exemption in taxable year 1994 and the
16 denial occurred due to an error on the part of an assessment
17 official, or his or her agent or employee, then beginning in
18 taxable year 1997 the applicant's base year, for purposes of
19 determining the amount of the exemption, shall be 1993 rather
20 than 1994. In addition, in taxable year 1997, the applicant's
21 exemption shall also include an amount equal to (i) the amount
22 of any exemption denied to the applicant in taxable year 1995
23 as a result of using 1994, rather than 1993, as the base year,
24 (ii) the amount of any exemption denied to the applicant in
25 taxable year 1996 as a result of using 1994, rather than 1993,
26 as the base year, and (iii) the amount of the exemption

1 erroneously denied for taxable year 1994.

2 For purposes of this Section, a person who will be 55 ~~65~~
3 years of age or is a disabled person during the current taxable
4 year shall be eligible to apply for the homestead exemption
5 during that taxable year. Application shall be made during the
6 application period in effect for the county of his or her
7 residence.

8 If a person turns 70 years of age or older during the
9 taxable year, and he or she qualified for an exemption under
10 this Section in the previous taxable year, then the person
11 qualifying need not reapply for the exemption.

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

22 Except as provided in this Section, all information
23 received by the chief county assessment officer or the
24 Department from applications filed under this Section, or from
25 any investigation conducted under the provisions of this
26 Section, shall be confidential, except for official purposes or

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

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

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

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

25 (Source: P.A. 95-644, eff. 10-12-07; 96-355, eff. 1-1-10.)

1 (Text of Section after amendment by P.A. 96-339)

2 Sec. 15-172. Senior Citizens and Disabled Persons
3 Assessment Freeze Homestead Exemption.

4 (a) This Section may be cited as the Senior Citizens and
5 Disabled Persons 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 which 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

1 equalized assessed value is not based on an assessed value that
2 results from a temporary irregularity in the property that
3 reduces the assessed value for one or more taxable years), then
4 that subsequent taxable year shall become the base year until a
5 new base year is established under the terms of this paragraph.
6 For taxable year 1999 only, the Chief County Assessment Officer
7 shall review (i) all taxable years for which the applicant
8 applied and qualified for the exemption and (ii) the existing
9 base year. The assessment officer shall select as the new base
10 year the year with the lowest equalized assessed value. An
11 equalized assessed value that is based on an assessed value
12 that results from a temporary irregularity in the property that
13 reduces the assessed value for one or more taxable years shall
14 not be considered the lowest equalized assessed value. The
15 selected year shall be the base year for taxable year 1999 and
16 thereafter until a new base year is established under the terms
17 of this paragraph.

18 "Chief County Assessment Officer" means the County
19 Assessor or Supervisor of Assessments of the county in which
20 the property is located.

21 "Disabled person" means a person unable to engage in any
22 substantial gainful activity by reason of a medically
23 determinable physical or mental impairment that (i) can be
24 expected to result in death or (ii) has lasted or can be
25 expected to last for a continuous period of not less than 12
26 months. Disabled persons applying for the exemption under this

1 Section must submit proof of the disability in the manner
2 prescribed by the chief county assessment officer. Proof that
3 an applicant is eligible to receive disability benefits under
4 the federal Social Security Act constitutes proof of disability
5 for purposes of this Section. Issuance of an Illinois Disabled
6 Person Identification Card to the applicant stating that the
7 possessor is under a Class 2 disability, as defined in Section
8 4A of the Illinois Identification Card Act, constitutes proof
9 that the person is a disabled person for purposes of this
10 Section.

11 "Equalized assessed value" means the assessed value as
12 equalized by the Illinois Department of Revenue.

13 "Household" means the applicant, the spouse of the
14 applicant, and all persons using the residence of the applicant
15 as their principal place of residence.

16 "Household income" means the combined income of the members
17 of a household for the calendar year preceding the taxable
18 year.

19 "Income" has the same meaning as provided in Section 3.07
20 of the Senior Citizens and Disabled Persons Property Tax Relief
21 and Pharmaceutical Assistance Act, except that, beginning in
22 assessment year 2001, "income" does not include veteran's
23 benefits and, beginning in assessment year 2010, "income" does
24 not include Social Security benefits.

25 "Internal Revenue Code of 1986" means the United States
26 Internal Revenue Code of 1986 or any successor law or laws

1 relating to federal income taxes in effect for the year
2 preceding the taxable year.

3 "Life care facility that qualifies as a cooperative" means
4 a facility as defined in Section 2 of the Life Care Facilities
5 Act.

6 "Maximum income limitation" means:

- 7 (1) \$35,000 prior to taxable year 1999;
8 (2) \$40,000 in taxable years 1999 through 2003;
9 (3) \$45,000 in taxable years 2004 through 2005;
10 (4) \$50,000 in taxable years 2006 and 2007; and
11 (5) \$55,000 in taxable year 2008 and 2009; thereafter.
12 (6) \$55,000 for applicants who have occupied the
13 residence for less than 5 years and \$75,000 for all other
14 applicants in taxable year 2010; and
15 (7) in taxable year 2011 and thereafter:
16 (A) for applicants who have occupied the residence
17 for 5 years, \$75,000; and
18 (B) for applicants who have occupied the residence
19 for less than or more than 5 years, an amount equal to
20 the maximum income limitation for the immediately
21 prior taxable year increased by the lesser of (i) 2% or
22 (ii) the percentage increase during the immediately
23 prior taxable year in the Consumer Price Index for All
24 Urban Consumers for all items published by the United
25 States Department of Labor Bureau of Labor Statistics.

26 "Residence" means the principal dwelling place and

1 appurtenant structures used for residential purposes in this
2 State occupied on January 1 of the taxable year by a household
3 and so much of the surrounding land, constituting the parcel
4 upon which the dwelling place is situated, as is used for
5 residential purposes. If the Chief County Assessment Officer
6 has established a specific legal description for a portion of
7 property constituting the residence, then that portion of
8 property shall be deemed the residence for the purposes of this
9 Section.

10 "Taxable year" means the calendar year during which ad
11 valorem property taxes payable in the next succeeding year are
12 levied.

13 (c) Beginning in (1) taxable year 1994 for, a senior
14 citizens and (2) taxable year 2010 for disabled persons, an
15 assessment freeze homestead exemption is granted for real
16 property that is improved with a permanent structure that is
17 occupied as a residence by an applicant who (i) is 55 65 years
18 of age or older or is a disabled person during the taxable
19 year, (ii) has a household income that does not exceed the
20 maximum income limitation, (iii) is liable for paying real
21 property taxes on the property, and (iv) is an owner of record
22 of the property or has a legal or equitable interest in the
23 property as evidenced by a written instrument. This homestead
24 exemption shall also apply to a leasehold interest in a parcel
25 of property improved with a permanent structure that is a
26 single family residence that is occupied as a residence by a

1 person who (i) is 55 ~~65~~ years of age or older or is a disabled
2 person during the taxable year, (ii) has a household income
3 that does not exceed the maximum income limitation, (iii) has a
4 legal or equitable ownership interest in the property as
5 lessee, and (iv) is liable for the payment of real property
6 taxes on that property.

7 In counties of 3,000,000 or more inhabitants, the amount of
8 the exemption for all taxable years is the equalized assessed
9 value of the residence in the taxable year for which
10 application is made minus the base amount. In all other
11 counties, the amount of the exemption is as follows: (i)
12 through taxable year 2005 and for taxable year 2007 and
13 thereafter, the amount of this exemption shall be the equalized
14 assessed value of the residence in the taxable year for which
15 application is made minus the base amount; and (ii) for taxable
16 year 2006, the amount of the exemption is as follows:

17 (1) For an applicant who has a household income of
18 \$45,000 or less, the amount of the exemption is the
19 equalized assessed value of the residence in the taxable
20 year for which application is made minus the base amount.

21 (2) For an applicant who has a household income
22 exceeding \$45,000 but not exceeding \$46,250, the amount of
23 the exemption is (i) the equalized assessed value of the
24 residence in the taxable year for which application is made
25 minus the base amount (ii) multiplied by 0.8.

26 (3) For an applicant who has a household income

1 exceeding \$46,250 but not exceeding \$47,500, the amount of
2 the exemption is (i) the equalized assessed value of the
3 residence in the taxable year for which application is made
4 minus the base amount (ii) multiplied by 0.6.

5 (4) For an applicant who has a household income
6 exceeding \$47,500 but not exceeding \$48,750, the amount of
7 the exemption is (i) the equalized assessed value of the
8 residence in the taxable year for which application is made
9 minus the base amount (ii) multiplied by 0.4.

10 (5) For an applicant who has a household income
11 exceeding \$48,750 but not exceeding \$50,000, the amount of
12 the exemption is (i) the equalized assessed value of the
13 residence in the taxable year for which application is made
14 minus the base amount (ii) multiplied by 0.2.

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

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

26 In the case of land improved with an apartment building

1 owned and operated as a cooperative or a building that is a
2 life care facility that qualifies as a cooperative, the maximum
3 reduction from the equalized assessed value of the property is
4 limited to the sum of the reductions calculated for each unit
5 occupied as a residence by a person or persons (i) 55 ~~65~~ years
6 of age or older or by a disabled person or persons, (ii) with a
7 household income that does not exceed the maximum income
8 limitation, (iii) who is liable, by contract with the owner or
9 owners of record, for paying real property taxes on the
10 property, and (iv) who is an owner of record of a legal or
11 equitable interest in the cooperative apartment building,
12 other than a leasehold interest. In the instance of a
13 cooperative where a homestead exemption has been granted under
14 this Section, the cooperative association or its management
15 firm shall credit the savings resulting from that exemption
16 only to the apportioned tax liability of the owner who
17 qualified for the exemption. Any person who willfully refuses
18 to credit that savings to an owner who qualifies for the
19 exemption is guilty of a Class B misdemeanor.

20 When a homestead exemption has been granted under this
21 Section and an applicant then becomes a resident of a facility
22 licensed under the Assisted Living and Shared Housing Act, ~~or~~
23 the Nursing Home Care Act, or the MR/DD Community Care Act, the
24 exemption shall be granted in subsequent years so long as the
25 residence (i) continues to be occupied by the qualified
26 applicant's spouse or (ii) if remaining unoccupied, is still

1 owned by the qualified applicant for the homestead exemption.

2 Beginning January 1, 1997 for senior citizens and January
3 1, 2010 for disabled persons, when an individual dies who would
4 have qualified for an exemption under this Section, and the
5 surviving spouse does not independently qualify for this
6 exemption because of age or nondisability, the exemption under
7 this Section shall be granted to the surviving spouse for the
8 taxable year preceding and the taxable year of the death,
9 provided that, except for age or nondisability, the surviving
10 spouse meets all other qualifications for the granting of this
11 exemption for those years.

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

15 For taxable year 1994 only, in counties having less than
16 3,000,000 inhabitants, to receive the exemption, a person shall
17 submit an application by February 15, 1995 to the Chief County
18 Assessment Officer of the county in which the property is
19 located. In counties having 3,000,000 or more inhabitants, for
20 taxable year 1994 and all subsequent taxable years, to receive
21 the exemption, a person may submit an application to the Chief
22 County Assessment Officer of the county in which the property
23 is located during such period as may be specified by the Chief
24 County Assessment Officer. The Chief County Assessment Officer
25 in counties of 3,000,000 or more inhabitants shall annually
26 give notice of the application period by mail or by

1 publication. In counties having less than 3,000,000
2 inhabitants, beginning with taxable year 1995 and thereafter,
3 to receive the exemption, a person shall submit an application
4 by July 1 of each taxable year to the Chief County Assessment
5 Officer of the county in which the property is located. A
6 county may, by ordinance, establish a date for submission of
7 applications that is different than July 1. The applicant shall
8 submit with the application an affidavit of the applicant's
9 total household income, age, marital status (and if married the
10 name and address of the applicant's spouse, if known),
11 disability (if applying for the exemption as a disabled
12 person), and principal dwelling place of members of the
13 household on January 1 of the taxable year. The Department
14 shall establish, by rule, a method for verifying the accuracy
15 of affidavits filed by applicants under this Section, and the
16 Chief County Assessment Officer may conduct audits of any
17 taxpayer claiming an exemption under this Section to verify
18 that the taxpayer is eligible to receive the exemption. Each
19 application shall contain or be verified by a written
20 declaration that it is made under the penalties of perjury. A
21 taxpayer's signing a fraudulent application under this Act is
22 perjury, as defined in Section 32-2 of the Criminal Code of
23 1961. The applications shall be clearly marked as applications
24 for the Senior Citizens and Disabled Persons Assessment Freeze
25 Homestead Exemption and must contain a notice that any taxpayer
26 who receives the exemption is subject to an audit by the Chief

1 County Assessment Officer.

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

20 Beginning January 1, 1998, notwithstanding any other
21 provision to the contrary, in counties having fewer than
22 3,000,000 inhabitants, if an applicant fails to file the
23 application required by this Section in a timely manner and
24 this failure to file is due to a mental or physical condition
25 sufficiently severe so as to render the applicant incapable of
26 filing the application in a timely manner, the Chief County

1 Assessment Officer may extend the filing deadline for a period
2 of 3 months. In order to receive the extension provided in this
3 paragraph, the applicant shall provide the Chief County
4 Assessment Officer with a signed statement from the applicant's
5 physician stating the nature and extent of the condition, and
6 that, in the physician's opinion, the condition was so severe
7 that it rendered the applicant incapable of filing the
8 application in a timely manner.

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

23 For purposes of this Section, a person who will be 55 ~~65~~
24 years of age or is a disabled person during the current taxable
25 year shall be eligible to apply for the homestead exemption
26 during that taxable year. Application shall be made during the

1 application period in effect for the county of his or her
2 residence.

3 If a person turns 70 years of age or older during the
4 taxable year, and he or she qualified for an exemption under
5 this Section in the previous taxable year, then the person
6 qualifying need not reapply for the exemption.

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

17 Except as provided in this Section, all information
18 received by the chief county assessment officer or the
19 Department from applications filed under this Section, or from
20 any investigation conducted under the provisions of this
21 Section, shall be confidential, except for official purposes or
22 pursuant to official procedures for collection of any State or
23 local tax or enforcement of any civil or criminal penalty or
24 sanction imposed by this Act or by any statute or ordinance
25 imposing a State or local tax. Any person who divulges any such
26 information in any manner, except in accordance with a proper

1 judicial order, is guilty of a Class A misdemeanor.

2 Nothing contained in this Section shall prevent the
3 Director or chief county assessment officer from publishing or
4 making available reasonable statistics concerning the
5 operation of the exemption contained in this Section in which
6 the contents of claims are grouped into aggregates in such a
7 way that information contained in any individual claim shall
8 not be disclosed.

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

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

20 (Source: P.A. 95-644, eff. 10-12-07; 96-339, eff. 7-1-10;
21 96-355, eff. 1-1-10; revised 9-25-09)

22 (35 ILCS 200/15-175)

23 Sec. 15-175. General homestead exemption. Except as
24 provided in Sections 15-176 and 15-177, homestead property is
25 entitled to an annual homestead exemption limited, except as

1 described here with relation to cooperatives, to a reduction in
2 the equalized assessed value of homestead property equal to the
3 increase in equalized assessed value for the current assessment
4 year above the equalized assessed value of the property for
5 1977, up to the maximum reduction set forth below. If however,
6 the 1977 equalized assessed value upon which taxes were paid is
7 subsequently determined by local assessing officials, the
8 Property Tax Appeal Board, or a court to have been excessive,
9 the equalized assessed value which should have been placed on
10 the property for 1977 shall be used to determine the amount of
11 the exemption.

12 Except as provided in Section 15-176, the maximum reduction
13 before taxable year 2004 shall be \$4,500 in counties with
14 3,000,000 or more inhabitants and \$3,500 in all other counties.
15 Except as provided in Sections 15-176 and 15-177, for taxable
16 years 2004 through 2007, the maximum reduction shall be \$5,000,
17 for taxable year 2008, the maximum reduction is \$5,500, and,
18 for taxable years 2009 and thereafter, the maximum reduction is
19 \$6,000 in all counties. If a county has elected to subject
20 itself to the provisions of Section 15-176 as provided in
21 subsection (k) of that Section, then, for the first taxable
22 year only after the provisions of Section 15-176 no longer
23 apply, for owners who, for the taxable year, have not been
24 granted a senior citizens assessment freeze homestead
25 exemption under Section 15-172 or a long-time occupant
26 homestead exemption under Section 15-177, there shall be an

1 additional exemption of \$5,000 for owners with a household
2 income of \$30,000 or less.

3 In counties with fewer than 3,000,000 inhabitants, if,
4 based on the most recent assessment, the equalized assessed
5 value of the homestead property for the current assessment year
6 is greater than the equalized assessed value of the property
7 for 1977, the owner of the property shall automatically receive
8 the exemption granted under this Section in an amount equal to
9 the increase over the 1977 assessment up to the maximum
10 reduction set forth in this Section.

11 If in any assessment year beginning with the 2000
12 assessment year, homestead property has a pro-rata valuation
13 under Section 9-180 resulting in an increase in the assessed
14 valuation, a reduction in equalized assessed valuation equal to
15 the increase in equalized assessed value of the property for
16 the year of the pro-rata valuation above the equalized assessed
17 value of the property for 1977 shall be applied to the property
18 on a proportionate basis for the period the property qualified
19 as homestead property during the assessment year. The maximum
20 proportionate homestead exemption shall not exceed the maximum
21 homestead exemption allowed in the county under this Section
22 divided by 365 and multiplied by the number of days the
23 property qualified as homestead property.

24 "Homestead property" under this Section includes
25 residential property that is occupied by its owner or owners as
26 his or their principal dwelling place, or that is a leasehold

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

19 "Household", as used in this Section, means the owner, the
20 spouse of the owner, and all persons using the residence of the
21 owner as their principal place of residence.

22 "Household income", as used in this Section, means the
23 combined income of the members of a household for the calendar
24 year preceding the taxable year.

25 "Income", as used in this Section, has the same meaning as
26 provided in Section 3.07 of the Senior Citizens and Disabled

1 Persons Property Tax Relief and Pharmaceutical Assistance Act,
2 except that "income" does not include veteran's benefits and,
3 beginning in assessment year 2010, "income" does not include
4 Social Security benefits.

5 In a cooperative where a homestead exemption has been
6 granted, the cooperative association or its management firm
7 shall credit the savings resulting from that exemption only to
8 the apportioned tax liability of the owner who qualified for
9 the exemption. Any person who willfully refuses to so credit
10 the savings shall be guilty of a Class B misdemeanor.

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

15 In all counties, the assessor or chief county assessment
16 officer may determine the eligibility of residential property
17 to receive the homestead exemption and the amount of the
18 exemption by application, visual inspection, questionnaire or
19 other reasonable methods. The determination shall be made in
20 accordance with guidelines established by the Department,
21 provided that the taxpayer applying for an additional general
22 exemption under this Section shall submit to the chief county
23 assessment officer an application with an affidavit of the
24 applicant's total household income, age, marital status (and,
25 if married, the name and address of the applicant's spouse, if
26 known), and principal dwelling place of members of the

1 household on January 1 of the taxable year. The Department
2 shall issue guidelines establishing a method for verifying the
3 accuracy of the affidavits filed by applicants under this
4 paragraph. The applications shall be clearly marked as
5 applications for the Additional General Homestead Exemption.

6 In counties with fewer than 3,000,000 inhabitants, in the
7 event of a sale of homestead property the homestead exemption
8 shall remain in effect for the remainder of the assessment year
9 of the sale. The assessor or chief county assessment officer
10 may require the new owner of the property to apply for the
11 homestead exemption for the following assessment year.

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

15 (Source: P.A. 95-644, eff. 10-12-07.)

16 (35 ILCS 200/15-177)

17 Sec. 15-177. The long-time occupant homestead exemption.

18 (a) If the county has elected, under Section 15-176, to be
19 subject to the provisions of the alternative general homestead
20 exemption, then, for taxable years 2007 and thereafter,
21 regardless of whether the exemption under Section 15-176
22 applies, qualified homestead property is entitled to an annual
23 homestead exemption equal to a reduction in the property's
24 equalized assessed value calculated as provided in this
25 Section.

1 (b) As used in this Section:

2 "Adjusted homestead value" means the lesser of the
3 following values:

4 (1) The property's base homestead value increased by:

5 (i) 10% for each taxable year after the base year through
6 and including the current tax year for qualified taxpayers
7 with a household income of more than \$75,000 but not
8 exceeding \$100,000; or (ii) 7% for each taxable year after
9 the base year through and including the current tax year
10 for qualified taxpayers with a household income of \$75,000
11 or less. The increase each year is an increase over the
12 prior year; or

13 (2) The property's equalized assessed value for the
14 current tax year minus the general homestead deduction.

15 "Base homestead value" means:

16 (1) if the property did not have an adjusted homestead
17 value under Section 15-176 for the base year, then an
18 amount equal to the equalized assessed value of the
19 property for the base year prior to exemptions, minus the
20 general homestead deduction, provided that the property's
21 assessment was not based on a reduced assessed value
22 resulting from a temporary irregularity in the property for
23 that year; or

24 (2) if the property had an adjusted homestead value
25 under Section 15-176 for the base year, then an amount
26 equal to the adjusted homestead value of the property under

1 Section 15-176 for the base year.

2 "Base year" means the taxable year prior to the taxable
3 year in which the taxpayer first qualifies for the exemption
4 under this Section.

5 "Current taxable year" means the taxable year for which the
6 exemption under this Section is being applied.

7 "Equalized assessed value" means the property's assessed
8 value as equalized by the Department.

9 "Homestead" or "homestead property" means residential
10 property that as of January 1 of the tax year is occupied by a
11 qualified taxpayer as his or her principal dwelling place, or
12 that is a leasehold interest on which a single family residence
13 is situated, that is occupied as a residence by a qualified
14 taxpayer who has a legal or equitable interest therein
15 evidenced by a written instrument, as an owner or as a lessee,
16 and on which the person is liable for the payment of property
17 taxes. Residential units in an apartment building owned and
18 operated as a cooperative, or as a life care facility, which
19 are occupied by persons who hold a legal or equitable interest
20 in the cooperative apartment building or life care facility as
21 owners or lessees, and who are liable by contract for the
22 payment of property taxes, are included within this definition
23 of homestead property. A homestead includes the dwelling place,
24 appurtenant structures, and so much of the surrounding land
25 constituting the parcel on which the dwelling place is situated
26 as is used for residential purposes. If the assessor has

1 established a specific legal description for a portion of
2 property constituting the homestead, then the homestead is
3 limited to the property within that description.

4 "Household income" has the meaning set forth under Section
5 15-172 of this Code. Beginning in assessment year 2010,
6 "household income" does not include Social Security benefits.

7 "General homestead deduction" means the amount of the
8 general homestead exemption under Section 15-175.

9 "Life care facility" means a facility defined in Section 2
10 of the Life Care Facilities Act.

11 "Qualified homestead property" means homestead property
12 owned by a qualified taxpayer.

13 "Qualified taxpayer" means any individual:

14 (1) who, for at least 10 continuous years as of January
15 1 of the taxable year, has occupied the same homestead
16 property as a principal residence and domicile or who, for
17 at least 5 continuous years as of January 1 of the taxable
18 year, has occupied the same homestead property as a
19 principal residence and domicile if that person received
20 assistance in the acquisition of the property as part of a
21 government or nonprofit housing program; and

22 (2) who has a household income of \$100,000 or less.

23 (c) The base homestead value must remain constant, except
24 that the assessor may revise it under any of the following
25 circumstances:

26 (1) If the equalized assessed value of a homestead

1 property for the current tax year is less than the previous
2 base homestead value for that property, then the current
3 equalized assessed value (provided it is not based on a
4 reduced assessed value resulting from a temporary
5 irregularity in the property) becomes the base homestead
6 value in subsequent tax years.

7 (2) For any year in which new buildings, structures, or
8 other improvements are constructed on the homestead
9 property that would increase its assessed value, the
10 assessor shall adjust the base homestead value with due
11 regard to the value added by the new improvements.

12 (d) The amount of the exemption under this Section is the
13 greater of: (i) the equalized assessed value of the homestead
14 property for the current tax year minus the adjusted homestead
15 value; or (ii) the general homestead deduction.

16 (e) In the case of an apartment building owned and operated
17 as a cooperative, or as a life care facility, that contains
18 residential units that qualify as homestead property of a
19 qualified taxpayer under this Section, the maximum cumulative
20 exemption amount attributed to the entire building or facility
21 shall not exceed the sum of the exemptions calculated for each
22 unit that is a qualified homestead property. The cooperative
23 association, management firm, or other person or entity that
24 manages or controls the cooperative apartment building or life
25 care facility shall credit the exemption attributable to each
26 residential unit only to the apportioned tax liability of the

1 qualified taxpayer as to that unit. Any person who willfully
2 refuses to so credit the exemption is guilty of a Class B
3 misdemeanor.

4 (f) When married persons maintain separate residences, the
5 exemption provided under this Section may be claimed by only
6 one such person and for only one residence. No person who
7 receives an exemption under Section 15-172 of this Code may
8 receive an exemption under this Section. No person who receives
9 an exemption under this Section may receive an exemption under
10 Section 15-175 or 15-176 of this Code.

11 (g) In the event of a sale or other transfer in ownership
12 of the homestead property between spouses or between a parent
13 and a child, the exemption under this Section remains in effect
14 if the new owner has a household income of \$100,000 or less.

15 (h) In the event of a sale or other transfer in ownership
16 of the homestead property other than subsection (g) of this
17 Section, the exemption under this Section shall remain in
18 effect for the remainder of the tax year and be calculated
19 using the same base homestead value in which the sale or
20 transfer occurs.

21 (i) To receive the exemption, a person must submit an
22 application to the county assessor during the period specified
23 by the county assessor.

24 The county assessor shall annually give notice of the
25 application period by mail or by publication.

26 The taxpayer must submit, with the application, an

1 affidavit of the taxpayer's total household income, marital
2 status (and if married the name and address of the applicant's
3 spouse, if known), and principal dwelling place of members of
4 the household on January 1 of the taxable year. The Department
5 shall establish, by rule, a method for verifying the accuracy
6 of affidavits filed by applicants under this Section, and the
7 Chief County Assessment Officer may conduct audits of any
8 taxpayer claiming an exemption under this Section to verify
9 that the taxpayer is eligible to receive the exemption. Each
10 application shall contain or be verified by a written
11 declaration that it is made under the penalties of perjury. A
12 taxpayer's signing a fraudulent application under this Act is
13 perjury, as defined in Section 32-2 of the Criminal Code of
14 1961. The applications shall be clearly marked as applications
15 for the Long-time Occupant Homestead Exemption and must contain
16 a notice that any taxpayer who receives the exemption is
17 subject to an audit by the Chief County Assessment Officer.

18 (j) Notwithstanding Sections 6 and 8 of the State Mandates
19 Act, no reimbursement by the State is required for the
20 implementation of any mandate created by this Section.

21 (Source: P.A. 95-644, eff. 10-12-07.)

22 (35 ILCS 200/18-179 new)

23 Sec. 18-179. Abatement of school district taxes for
24 eligible senior citizens.

25 (a) The county clerk shall abate the taxes levied by a

1 school district on each parcel of qualified homestead property
2 that is owned by an eligible senior citizen.

3 (b) The county clerk shall establish a procedure for
4 eligible senior citizens to apply for this abatement.

5 (c) As used in this Section:

6 "Eligible senior citizen" means a taxpayer who is 65 years
7 of age or older and who had an annual household income of
8 \$35,000 or less for the previous taxable year.

9 "Qualified homestead property" means a parcel of real
10 property that:

11 (1) is occupied by not more than 2 families; and

12 (2) is used as the principal residence by an eligible
13 senior citizen.

14 "Annual household income" has the meaning set forth under
15 Section 15-172.

16 Section 10. The School Code is amended by adding Section
17 2-3.155 as follows:

18 (105 ILCS 5/2-3.155 new)

19 Sec. 2-3.155. Tax abatement reimbursements. The Board
20 shall, subject to appropriation, reimburse each school
21 district for any revenue lost due to the property tax abatement
22 under Section 18-179 of the Property Tax Code.

23 Section 90. The State Mandates Act is amended by adding

1 Section 8.34 as follows:

2 (30 ILCS 805/8.34 new)

3 Sec. 8.34. Exempt mandate. Notwithstanding Sections 6 and 8
4 of this Act, no reimbursement by the State is required for the
5 implementation of any mandate created by this amendatory Act of
6 the 96th General Assembly.

7 Section 95. No acceleration or delay. Where this Act makes
8 changes in a statute that is represented in this Act by text
9 that is not yet or no longer in effect (for example, a Section
10 represented by multiple versions), the use of that text does
11 not accelerate or delay the taking effect of (i) the changes
12 made by this Act or (ii) provisions derived from any other
13 Public Act.

14 Section 99. Effective date. This Act takes effect upon
15 becoming law.

1 INDEX

2 Statutes amended in order of appearance

3 35 ILCS 200/15-170

4 35 ILCS 200/15-172

5 35 ILCS 200/15-175

6 35 ILCS 200/15-177

7 35 ILCS 200/18-179 new

8 105 ILCS 5/2-3.155 new

9 30 ILCS 805/8.34 new