



## 96TH GENERAL ASSEMBLY

### State of Illinois

2009 and 2010

**HB4918**

Introduced 1/15/2010, by Rep. Franco Coladipietro

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-172

Amends the Property Tax Code. 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. Effective immediately.

LRB096 15667 HLH 30903 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by changing  
5 Section 15-172 as follows:

6 (35 ILCS 200/15-172)

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

8 Sec. 15-172. Senior Citizens and Disabled Persons  
9 Assessment Freeze Homestead Exemption.

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

12 (b) As used in this Section:

13 "Applicant" means an individual who has filed an  
14 application under this Section.

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

19 "Base year" means the taxable year prior to the taxable  
20 year for which the applicant first qualifies and applies for  
21 the exemption provided that in the prior taxable year the  
22 property was improved with a permanent structure that was  
23 occupied as a residence by the applicant who was liable for

1 paying real property taxes on the property and who was either  
2 (i) an owner of record of the property or had legal or  
3 equitable interest in the property as evidenced by a written  
4 instrument or (ii) had a legal or equitable interest as a  
5 lessee in the parcel of property that was single family  
6 residence. If in any subsequent taxable year for which the  
7 applicant applies and qualifies for the exemption the equalized  
8 assessed value of the residence is less than the equalized  
9 assessed value in the existing base year (provided that such  
10 equalized assessed value is not based on an assessed value that  
11 results from a temporary irregularity in the property that  
12 reduces the assessed value for one or more taxable years), then  
13 that subsequent taxable year shall become the base year until a  
14 new base year is established under the terms of this paragraph.  
15 For taxable year 1999 only, the Chief County Assessment Officer  
16 shall review (i) all taxable years for which the applicant  
17 applied and qualified for the exemption and (ii) the existing  
18 base year. The assessment officer shall select as the new base  
19 year the year with the lowest equalized assessed value. An  
20 equalized assessed value that is based on an assessed value  
21 that results from a temporary irregularity in the property that  
22 reduces the assessed value for one or more taxable years shall  
23 not be considered the lowest equalized assessed value. The  
24 selected year shall be the base year for taxable year 1999 and  
25 thereafter until a new base year is established under the terms  
26 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 "Disabled person" means a person unable to engage in any  
5 substantial gainful activity by reason of a medically  
6 determinable physical or mental impairment that (i) can be  
7 expected to result in death or (ii) has lasted or can be  
8 expected to last for a continuous period of not less than 12  
9 months. Disabled persons applying for the exemption under this  
10 Section must submit proof of the disability in the manner  
11 prescribed by the chief county assessment officer. Proof that  
12 an applicant is eligible to receive disability benefits under  
13 the federal Social Security Act constitutes proof of disability  
14 for purposes of this Section. Issuance of an Illinois Disabled  
15 Person Identification Card to the applicant stating that the  
16 possessor is under a Class 2 disability, as defined in Section  
17 4A of the Illinois Identification Card Act, constitutes proof  
18 that the person is a disabled person for purposes of this  
19 Section.

20 "Equalized assessed value" means the assessed value as  
21 equalized by the Illinois Department of Revenue.

22 "Household" means the applicant, the spouse of the  
23 applicant, and all persons using the residence of the applicant  
24 as their principal place of residence.

25 "Household income" means the combined income of the members  
26 of a household for the calendar year preceding the taxable

1 year.

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

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

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

14 "Maximum income limitation" means:

- 15 (1) \$35,000 prior to taxable year 1999;
- 16 (2) \$40,000 in taxable years 1999 through 2003;
- 17 (3) \$45,000 in taxable years 2004 through 2005;
- 18 (4) \$50,000 in taxable years 2006 and 2007; and
- 19 (5) \$55,000 in taxable year 2008 and thereafter.

20 "Residence" means the principal dwelling place and  
21 appurtenant structures used for residential purposes in this  
22 State occupied on January 1 of the taxable year by a household  
23 and so much of the surrounding land, constituting the parcel  
24 upon which the dwelling place is situated, as is used for  
25 residential purposes. If the Chief County Assessment Officer  
26 has established a specific legal description for a portion of

1 property constituting the residence, then that portion of  
2 property shall be deemed the residence for the purposes of this  
3 Section.

4 "Taxable year" means the calendar year during which ad  
5 valorem property taxes payable in the next succeeding year are  
6 levied.

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

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

11           (1) For an applicant who has a household income of  
12 \$45,000 or less, the amount of the exemption is the  
13 equalized assessed value of the residence in the taxable  
14 year for which application is made minus the base amount.

15           (2) For an applicant who has a household income  
16 exceeding \$45,000 but not exceeding \$46,250, 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 0.8.

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

25           (4) For an applicant who has a household income  
26 exceeding \$47,500 but not exceeding \$48,750, the amount of

1 the exemption is (i) the equalized assessed value of the  
2 residence in the taxable year for which application is made  
3 minus the base amount (ii) multiplied by 0.4.

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

9 When the applicant is a surviving spouse of an applicant  
10 for a prior year for the same residence for which an exemption  
11 under this Section has been granted, the base year and base  
12 amount for that residence are the same as for the applicant for  
13 the prior year.

14 Each year at the time the assessment books are certified to  
15 the County Clerk, the Board of Review or Board of Appeals shall  
16 give to the County Clerk a list of the assessed values of  
17 improvements on each parcel qualifying for this exemption that  
18 were added after the base year for this parcel and that  
19 increased the assessed value of the property.

20 In the case of land improved with an apartment building  
21 owned and operated as a cooperative or a building that is a  
22 life care facility that qualifies as a cooperative, the maximum  
23 reduction from the equalized assessed value of the property is  
24 limited to the sum of the reductions calculated for each unit  
25 occupied as a residence by a person or persons (i) 65 years of  
26 age or older or by a disabled person, (ii) with a household



1 income that does not exceed the maximum income limitation,  
2 (iii) who is liable, by contract with the owner or owners of  
3 record, for paying real property taxes on the property, and  
4 (iv) who is an owner of record of a legal or equitable interest  
5 in the cooperative apartment building, other than a leasehold  
6 interest. In the instance of a cooperative where a homestead  
7 exemption has been granted under this Section, the cooperative  
8 association or its management firm shall credit the savings  
9 resulting from that exemption only to the apportioned tax  
10 liability of the owner who qualified for the exemption. Any  
11 person who willfully refuses to credit that savings to an owner  
12 who qualifies for the exemption is guilty of a Class B  
13 misdemeanor.

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

22 Beginning January 1, 1997 for senior citizens and January  
23 1, 2010 for disabled persons, when an individual dies who would  
24 have qualified for an exemption under this Section, and the  
25 surviving spouse does not independently qualify for this  
26 exemption because of age or nondisability, the exemption under

1 this Section shall be granted to the surviving spouse for the  
2 taxable year preceding and the taxable year of the death,  
3 provided that, except for age or nondisability, the surviving  
4 spouse meets all other qualifications for the granting of this  
5 exemption for those years.

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

9 For taxable year 1994 only, in counties having less than  
10 3,000,000 inhabitants, to receive the exemption, a person shall  
11 submit an application by February 15, 1995 to the Chief County  
12 Assessment Officer of the county in which the property is  
13 located. In counties having 3,000,000 or more inhabitants, for  
14 taxable year 1994 and all subsequent taxable years, to receive  
15 the exemption, a person may submit an application to the Chief  
16 County Assessment Officer of the county in which the property  
17 is located during such period as may be specified by the Chief  
18 County Assessment Officer. The Chief County Assessment Officer  
19 in counties of 3,000,000 or more inhabitants shall annually  
20 give notice of the application period by mail or by  
21 publication. In counties having less than 3,000,000  
22 inhabitants, beginning with taxable year 1995 and thereafter,  
23 to receive the exemption, a person shall submit an application  
24 by July 1 of each taxable year to the Chief County Assessment  
25 Officer of the county in which the property is located. A  
26 county may, by ordinance, establish a date for submission of

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

22 Notwithstanding any other provision to the contrary, in  
23 counties having fewer than 3,000,000 inhabitants, if an  
24 applicant fails to file the application required by this  
25 Section in a timely manner and this failure to file is due to a  
26 mental or physical condition sufficiently severe so as to

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

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

1 that it rendered the applicant incapable of filing the  
2 application in a timely manner.

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

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

1 questionnaire, or other reasonable method in order to insure  
2 that the tax savings resulting from the exemption are credited  
3 by the management firm to the apportioned tax liability of each  
4 qualifying resident. The Chief County Assessment Officer may  
5 request reasonable proof that the management firm has so  
6 credited that exemption.

7 Except as provided in this Section, all information  
8 received by the chief county assessment officer or the  
9 Department from applications filed under this Section, or from  
10 any investigation conducted under the provisions of this  
11 Section, shall be confidential, except for official purposes or  
12 pursuant to official procedures for collection of any State or  
13 local tax or enforcement of any civil or criminal penalty or  
14 sanction imposed by this Act or by any statute or ordinance  
15 imposing a State or local tax. Any person who divulges any such  
16 information in any manner, except in accordance with a proper  
17 judicial order, is guilty of a Class A misdemeanor.

18 Nothing contained in this Section shall prevent the  
19 Director or chief county assessment officer from publishing or  
20 making available reasonable statistics concerning the  
21 operation of the exemption contained in this Section in which  
22 the contents of claims are grouped into aggregates in such a  
23 way that information contained in any individual claim shall  
24 not be disclosed.

25 (d) Each Chief County Assessment Officer shall annually  
26 publish a notice of availability of the exemption provided

1 under this Section. The notice shall be published at least 60  
2 days but no more than 75 days prior to the date on which the  
3 application must be submitted to the Chief County Assessment  
4 Officer of the county in which the property is located. The  
5 notice shall appear in a newspaper of general circulation in  
6 the county.

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

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

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

12 Sec. 15-172. Senior Citizens and Disabled Persons  
13 Assessment Freeze Homestead Exemption.

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

16 (b) As used in this Section:

17 "Applicant" means an individual who has filed an  
18 application under this Section.

19 "Base amount" means the base year equalized assessed value  
20 of the residence plus the first year's equalized assessed value  
21 of any added improvements which increased the assessed value of  
22 the residence after the base year.

23 "Base year" means the taxable year prior to the taxable  
24 year for which the applicant first qualifies and applies for  
25 the exemption provided that in the prior taxable year the

1 property was improved with a permanent structure that was  
2 occupied as a residence by the applicant who was liable for  
3 paying real property taxes on the property and who was either  
4 (i) an owner of record of the property or had legal or  
5 equitable interest in the property as evidenced by a written  
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7 lessee in the parcel of property that was single family  
8 residence. If in any subsequent taxable year for which the  
9 applicant applies and qualifies for the exemption the equalized  
10 assessed value of the residence is less than the equalized  
11 assessed value in the existing base year (provided that such  
12 equalized assessed value is not based on an assessed value that  
13 results from a temporary irregularity in the property that  
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15 that subsequent taxable year shall become the base year until a  
16 new base year is established under the terms of this paragraph.  
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18 shall review (i) all taxable years for which the applicant  
19 applied and qualified for the exemption and (ii) the existing  
20 base year. The assessment officer shall select as the new base  
21 year the year with the lowest equalized assessed value. An  
22 equalized assessed value that is based on an assessed value  
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26 selected year shall be the base year for taxable year 1999 and



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2 of this paragraph.

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4 Assessor or Supervisor of Assessments of the county in which  
5 the property is located.

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7 substantial gainful activity by reason of a medically  
8 determinable physical or mental impairment that (i) can be  
9 expected to result in death or (ii) has lasted or can be  
10 expected to last for a continuous period of not less than 12  
11 months. Disabled persons applying for the exemption under this  
12 Section must submit proof of the disability in the manner  
13 prescribed by the chief county assessment officer. Proof that  
14 an applicant is eligible to receive disability benefits under  
15 the federal Social Security Act constitutes proof of disability  
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17 Person Identification Card to the applicant stating that the  
18 possessor is under a Class 2 disability, as defined in Section  
19 4A of the Illinois Identification Card Act, constitutes proof  
20 that the person is a disabled person for purposes of this  
21 Section.

22 "Equalized assessed value" means the assessed value as  
23 equalized by the Illinois Department of Revenue.

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25 applicant, and all persons using the residence of the applicant  
26 as their principal place of residence.

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2 of a household for the calendar year preceding the taxable  
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15 Act.

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- 19 (3) \$45,000 in taxable years 2004 through 2005;
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- 21 (5) \$55,000 in taxable year 2008 and thereafter.

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23 appurtenant structures used for residential purposes in this  
24 State occupied on January 1 of the taxable year by a household  
25 and so much of the surrounding land, constituting the parcel  
26 upon which the dwelling place is situated, as is used for

1 residential purposes. If the Chief County Assessment Officer  
2 has established a specific legal description for a portion of  
3 property constituting the residence, then that portion of  
4 property shall be deemed the residence for the purposes of this  
5 Section.

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

1 (iv) is liable for the payment of real property taxes on that  
2 property.

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4 the exemption for all taxable years is the equalized assessed  
5 value of the residence in the taxable year for which  
6 application is made minus the base amount. In all other  
7 counties, the amount of the exemption is as follows: (i)  
8 through taxable year 2005 and for taxable year 2007 and  
9 thereafter, the amount of this exemption shall be the equalized  
10 assessed value of the residence in the taxable year for which  
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12 year 2006, the amount of the exemption is as follows:

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14 \$45,000 or less, the amount of the exemption is the  
15 equalized assessed value of the residence in the taxable  
16 year for which application is made minus the base amount.

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

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

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

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

11          When the applicant is a surviving spouse of an applicant  
12          for a prior year for the same residence for which an exemption  
13          under this Section has been granted, the base year and base  
14          amount for that residence are the same as for the applicant for  
15          the prior year.

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

22          In the case of land improved with an apartment building  
23          owned and operated as a cooperative or a building that is a  
24          life care facility that qualifies as a cooperative, the maximum  
25          reduction from the equalized assessed value of the property is  
26          limited to the sum of the reductions calculated for each unit

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

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

24 Beginning January 1, 1997 for senior citizens and January  
25 1, 2010 for disabled persons, when an individual dies who would  
26 have qualified for an exemption under this Section, and the

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

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

24 Notwithstanding any other provision to the contrary, in  
25 counties having fewer than 3,000,000 inhabitants, if an  
26 applicant fails to file the application required by this



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

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

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

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

19 For purposes of this Section, a person who will be 65 years  
20 of age or is a disabled person during the current taxable year  
21 shall be eligible to apply for the homestead exemption during  
22 that taxable year. Application shall be made during the  
23 application period in effect for the county of his or her  
24 residence.

25 The Chief County Assessment Officer may determine the  
26 eligibility of a life care facility that qualifies as a

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

9 Except as provided in this Section, all information  
10 received by the chief county assessment officer or the  
11 Department from applications filed under this Section, or from  
12 any investigation conducted under the provisions of this  
13 Section, shall be confidential, except for official purposes or  
14 pursuant to official procedures for collection of any State or  
15 local tax or enforcement of any civil or criminal penalty or  
16 sanction imposed by this Act or by any statute or ordinance  
17 imposing a State or local tax. Any person who divulges any such  
18 information in any manner, except in accordance with a proper  
19 judicial order, is guilty of a Class A misdemeanor.

20 Nothing contained in this Section shall prevent the  
21 Director or chief county assessment officer from publishing or  
22 making available reasonable statistics concerning the  
23 operation of the exemption contained in this Section in which  
24 the contents of claims are grouped into aggregates in such a  
25 way that information contained in any individual claim shall  
26 not be disclosed.

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

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

12           (Source: P.A. 95-644, eff. 10-12-07; 96-339, eff. 7-1-10;  
13 96-355, eff. 1-1-10; revised 9-25-09)

14           Section 95. No acceleration or delay. Where this Act makes  
15 changes in a statute that is represented in this Act by text  
16 that is not yet or no longer in effect (for example, a Section  
17 represented by multiple versions), the use of that text does  
18 not accelerate or delay the taking effect of (i) the changes  
19 made by this Act or (ii) provisions derived from any other  
20 Public Act.

21           Section 99. Effective date. This Act takes effect upon  
22 becoming law.