



## 96TH GENERAL ASSEMBLY

### State of Illinois

2009 and 2010

HB4919

Introduced 1/15/2010, by Rep. Sandy Cole

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-170  
35 ILCS 200/15-172

Amends the Property Tax Code. 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 or a Senior Citizens Homestead Exemption in the previous taxable year, then the person qualifying need not reapply for the exemption. Effective immediately.

LRB096 15679 HLH 30915 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 Sections 15-170 and 15-172 as follows:

6 (35 ILCS 200/15-170)

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

8 Sec. 15-170. Senior Citizens Homestead Exemption. An  
9 annual homestead exemption limited, except as described here  
10 with relation to cooperatives or life care facilities, to a  
11 maximum reduction set forth below from the property's value, as  
12 equalized or assessed by the Department, is granted for  
13 property that is occupied as a residence by a person 65 years  
14 of age or older who is liable for paying real estate taxes on  
15 the property and is an owner of record of the property or has a  
16 legal or equitable interest therein as evidenced by a written  
17 instrument, except for a leasehold interest, other than a  
18 leasehold interest of land on which a single family residence  
19 is located, which is occupied as a residence by a person 65  
20 years or older who has an ownership interest therein, legal,  
21 equitable or as a lessee, and on which he or she is liable for  
22 the payment of property taxes. Before taxable year 2004, the  
23 maximum reduction shall be \$2,500 in counties with 3,000,000 or

1 more inhabitants and \$2,000 in all other counties. For taxable  
2 years 2004 through 2005, the maximum reduction shall be \$3,000  
3 in all counties. For taxable years 2006 and 2007, the maximum  
4 reduction shall be \$3,500 and, for taxable years 2008 and  
5 thereafter, the maximum reduction is \$4,000 in all counties.

6 For land improved with an apartment building owned and  
7 operated as a cooperative, the maximum reduction from the value  
8 of the property, as equalized by the Department, shall be  
9 multiplied by the number of apartments or units occupied by a  
10 person 65 years of age or older who is liable, by contract with  
11 the owner or owners of record, for paying property taxes on the  
12 property and is an owner of record of a legal or equitable  
13 interest in the cooperative apartment building, other than a  
14 leasehold interest. For land improved with a life care  
15 facility, the maximum reduction from the value of the property,  
16 as equalized by the Department, shall be multiplied by the  
17 number of apartments or units occupied by persons 65 years of  
18 age or older, irrespective of any legal, equitable, or  
19 leasehold interest in the facility, who are liable, under a  
20 contract with the owner or owners of record of the facility,  
21 for paying property taxes on the property. In a cooperative or  
22 a life care facility where a homestead exemption has been  
23 granted, the cooperative association or the management firm of  
24 the cooperative or facility shall credit the savings resulting  
25 from that exemption only to the apportioned tax liability of  
26 the owner or resident who qualified for the exemption. Any

1 person who willfully refuses to so credit the savings shall be  
2 guilty of a Class B misdemeanor. Under this Section and  
3 Sections 15-175, 15-176, and 15-177, "life care facility" means  
4 a facility, as defined in Section 2 of the Life Care Facilities  
5 Act, with which the applicant for the homestead exemption has a  
6 life care contract as defined in that Act.

7 When a homestead exemption has been granted under this  
8 Section and the person qualifying subsequently becomes a  
9 resident of a facility licensed under the Assisted Living and  
10 Shared Housing Act or the Nursing Home Care Act, the exemption  
11 shall continue so long as the residence continues to be  
12 occupied by the qualifying person's spouse if the spouse is 65  
13 years of age or older, or if the residence remains unoccupied  
14 but is still owned by the person qualified for the homestead  
15 exemption.

16 A person who will be 65 years of age during the current  
17 assessment year shall be eligible to apply for the homestead  
18 exemption during that assessment year. Application shall be  
19 made during the application period in effect for the county of  
20 his residence.

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

25 Beginning with assessment year 2003, for taxes payable in  
26 2004, property that is first occupied as a residence after

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

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

20 The chief county assessment officer of each county with  
21 less than 3,000,000 inhabitants shall provide to each person  
22 allowed a homestead exemption under this Section a form to  
23 designate any other person to receive a duplicate of any notice  
24 of delinquency in the payment of taxes assessed and levied  
25 under this Code on the property of the person receiving the  
26 exemption. The duplicate notice shall be in addition to the

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

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

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

23 In counties with less than 3,000,000 inhabitants, if the  
24 assessor or chief county assessment officer requires annual  
25 application for verification of eligibility for an exemption  
26 once granted under this Section, the application shall be

1 mailed to the taxpayer.

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

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

14 (Source: P.A. 95-644, eff. 10-12-07; 95-876, eff. 8-21-08;  
15 96-355, eff. 1-1-10.)

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

17 Sec. 15-170. Senior Citizens Homestead Exemption. An  
18 annual homestead exemption limited, except as described here  
19 with relation to cooperatives or life care facilities, to a  
20 maximum reduction set forth below from the property's value, as  
21 equalized or assessed by the Department, is granted for  
22 property that is occupied as a residence by a person 65 years  
23 of age or older who is liable for paying real estate taxes on  
24 the property and is an owner of record of the property or has a  
25 legal or equitable interest therein as evidenced by a written

1 instrument, except for a leasehold interest, other than a  
2 leasehold interest of land on which a single family residence  
3 is located, which is occupied as a residence by a person 65  
4 years or older who has an ownership interest therein, legal,  
5 equitable or as a lessee, and on which he or she is liable for  
6 the payment of property taxes. Before taxable year 2004, the  
7 maximum reduction shall be \$2,500 in counties with 3,000,000 or  
8 more inhabitants and \$2,000 in all other counties. For taxable  
9 years 2004 through 2005, the maximum reduction shall be \$3,000  
10 in all counties. For taxable years 2006 and 2007, the maximum  
11 reduction shall be \$3,500 and, for taxable years 2008 and  
12 thereafter, the maximum reduction is \$4,000 in all counties.

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



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

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

23 A person who will be 65 years of age during the current  
24 assessment year shall be eligible to apply for the homestead  
25 exemption during that assessment year. Application shall be  
26 made during the application period in effect for the county of

1 his residence.

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

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

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

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

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

26           In counties with less than 3,000,000 inhabitants, the

1 county board may by resolution provide that if a person has  
2 been granted a homestead exemption under this Section, the  
3 person qualifying need not reapply for the exemption.

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

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

18 Notwithstanding Sections 6 and 8 of the State Mandates Act,  
19 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; 95-876, eff. 8-21-08;  
22 96-339, eff. 7-1-10; 96-355, eff. 1-1-10; revised 9-25-09.)

23 (35 ILCS 200/15-172)

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

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

1 Exemption.

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

4 (b) As used in this Section:

5 "Applicant" means an individual who has filed an  
6 application under this Section.

7 "Base amount" means the base year equalized assessed value  
8 of the residence plus the first year's equalized assessed value  
9 of any added improvements which increased the assessed value of  
10 the residence after the base year.

11 "Base year" means the taxable year prior to the taxable  
12 year for which the applicant first qualifies and applies for  
13 the exemption provided that in the prior taxable year the  
14 property was improved with a permanent structure that was  
15 occupied as a residence by the applicant who was liable for  
16 paying real property taxes on the property and who was either  
17 (i) an owner of record of the property or had legal or  
18 equitable interest in the property as evidenced by a written  
19 instrument or (ii) had a legal or equitable interest as a  
20 lessee in the parcel of property that was single family  
21 residence. If in any subsequent taxable year for which the  
22 applicant applies and qualifies for the exemption the equalized  
23 assessed value of the residence is less than the equalized  
24 assessed value in the existing base year (provided that such  
25 equalized assessed value is not based on an assessed value that  
26 results from a temporary irregularity in the property that

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

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

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

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

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

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

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

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

13 "Maximum income limitation" means:

- 14 (1) \$35,000 prior to taxable year 1999;
- 15 (2) \$40,000 in taxable years 1999 through 2003;
- 16 (3) \$45,000 in taxable years 2004 through 2005;
- 17 (4) \$50,000 in taxable years 2006 and 2007; and
- 18 (5) \$55,000 in taxable year 2008 and thereafter.

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

1 property shall be deemed the residence for the purposes of this  
2 Section.

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

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

24 In counties of 3,000,000 or more inhabitants, the amount of  
25 the exemption for all taxable years is the equalized assessed  
26 value of the residence in the taxable year for which



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

8 (1) For an applicant who has a household income of  
9 \$45,000 or less, the amount of the exemption is the  
10 equalized assessed value of the residence in the taxable  
11 year for which application is made minus the base amount.

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

17 (3) For an applicant who has a household income  
18 exceeding \$46,250 but not exceeding \$47,500, 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 0.6.

22 (4) For an applicant who has a household income  
23 exceeding \$47,500 but not exceeding \$48,750, 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 0.4.

1           (5) For an applicant who has a household income  
2           exceeding \$48,750 but not exceeding \$50,000, 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 0.2.

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

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

17          In the case of land improved with an apartment building  
18          owned and operated as a cooperative or a building that is a  
19          life care facility that qualifies as a cooperative, the maximum  
20          reduction from the equalized assessed value of the property is  
21          limited to the sum of the reductions calculated for each unit  
22          occupied as a residence by a person or persons (i) 65 years of  
23          age or older, (ii) with a household income that does not exceed  
24          the maximum income limitation, (iii) who is liable, by contract  
25          with the owner or owners of record, for paying real property  
26          taxes on the property, and (iv) who is an owner of record of a

1 legal or equitable interest in the cooperative apartment  
2 building, other than a leasehold interest. In the instance of a  
3 cooperative where a homestead exemption has been granted under  
4 this Section, the cooperative association or its management  
5 firm shall credit the savings resulting from that exemption  
6 only to the apportioned tax liability of the owner who  
7 qualified for the exemption. Any person who willfully refuses  
8 to credit that savings to an owner who qualifies for the  
9 exemption is guilty of a Class B misdemeanor.

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

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

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

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

1 of the taxable year. The Department shall establish, by rule,  
2 a method for verifying the accuracy of affidavits filed by  
3 applicants under this Section, and the Chief County Assessment  
4 Officer may conduct audits of any taxpayer claiming an  
5 exemption under this Section to verify that the taxpayer is  
6 eligible to receive the exemption. Each application shall  
7 contain or be verified by a written declaration that it is made  
8 under the penalties of perjury. A taxpayer's signing a  
9 fraudulent application under this Act is perjury, as defined in  
10 Section 32-2 of the Criminal Code of 1961. The applications  
11 shall be clearly marked as applications for the Senior Citizens  
12 Assessment Freeze Homestead Exemption and must contain a notice  
13 that any taxpayer who receives the exemption is subject to an  
14 audit by the Chief County Assessment Officer.

15 Notwithstanding any other provision to the contrary, in  
16 counties having fewer than 3,000,000 inhabitants, if an  
17 applicant fails to file the application required by this  
18 Section in a timely manner and this failure to file is due to a  
19 mental or physical condition sufficiently severe so as to  
20 render the applicant incapable of filing the application in a  
21 timely manner, the Chief County Assessment Officer may extend  
22 the filing deadline for a period of 30 days after the applicant  
23 regains the capability to file the application, but in no case  
24 may the filing deadline be extended beyond 3 months of the  
25 original filing deadline. In order to receive the extension  
26 provided in this paragraph, the applicant shall provide the

1 Chief County Assessment Officer with a signed statement from  
2 the applicant's physician stating the nature and extent of the  
3 condition, that, in the physician's opinion, the condition was  
4 so severe that it rendered the applicant incapable of filing  
5 the application in a timely manner, and the date on which the  
6 applicant regained the capability to file the application.

7 Beginning January 1, 1998, notwithstanding any other  
8 provision to the contrary, in counties having fewer than  
9 3,000,000 inhabitants, if an applicant fails to file the  
10 application required by this Section in a timely manner and  
11 this failure to file is due to a mental or physical condition  
12 sufficiently severe so as to render the applicant incapable of  
13 filing the application in a timely manner, the Chief County  
14 Assessment Officer may extend the filing deadline for a period  
15 of 3 months. In order to receive the extension provided in this  
16 paragraph, the applicant shall provide the Chief County  
17 Assessment Officer with a signed statement from the applicant's  
18 physician stating the nature and extent of the condition, and  
19 that, in the physician's opinion, the condition was so severe  
20 that it rendered the applicant incapable of filing the  
21 application in a timely manner.

22 In counties having less than 3,000,000 inhabitants, if an  
23 applicant was denied an exemption in taxable year 1994 and the  
24 denial occurred due to an error on the part of an assessment  
25 official, or his or her agent or employee, then beginning in  
26 taxable year 1997 the applicant's base year, for purposes of

1 determining the amount of the exemption, shall be 1993 rather  
2 than 1994. In addition, in taxable year 1997, the applicant's  
3 exemption shall also include an amount equal to (i) the amount  
4 of any exemption denied to the applicant in taxable year 1995  
5 as a result of using 1994, rather than 1993, as the base year,  
6 (ii) the amount of any exemption denied to the applicant in  
7 taxable year 1996 as a result of using 1994, rather than 1993,  
8 as the base year, and (iii) the amount of the exemption  
9 erroneously denied for taxable year 1994.

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

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

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

1 request reasonable proof that the management firm has so  
2 credited that exemption.

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

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

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



1 notice shall appear in a newspaper of general circulation in  
2 the county.

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

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

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

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

10 (a) This Section may be cited as the Senior Citizens  
11 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  
24 paying real property taxes on the property and who was either

25 (i) an owner of record of the property or had legal or

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

25 "Chief County Assessment Officer" means the County  
26 Assessor or Supervisor of Assessments of the county in which

1 the property is located.

2 "Equalized assessed value" means the assessed value as  
3 equalized by the Illinois Department of Revenue.

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

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

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

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

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

22 "Maximum income limitation" means:

- 23 (1) \$35,000 prior to taxable year 1999;  
24 (2) \$40,000 in taxable years 1999 through 2003;  
25 (3) \$45,000 in taxable years 2004 through 2005;  
26 (4) \$50,000 in taxable years 2006 and 2007; and

1           (5) \$55,000 in taxable year 2008 and thereafter.

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

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

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

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

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

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

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

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



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

24 If a person turns 70 years of age or older during the  
25 taxable year, and he or she qualified for an exemption under  
26 this Section in the previous taxable year, then the person

1 qualifying need not reapply for the exemption.

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

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

23       Nothing contained in this Section shall prevent the  
24 Director or chief county assessment officer from publishing or  
25 making available reasonable statistics concerning the  
26 operation of the exemption contained in this Section in which

1 the contents of claims are grouped into aggregates in such a  
2 way that information contained in any individual claim shall  
3 not be disclosed.

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

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; 96-339, eff. 7-1-10;  
16 96-355, eff. 1-1-10; revised 9-25-09)

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

24 Section 99. Effective date. This Act takes effect upon  
25 becoming law.