



## 96TH GENERAL ASSEMBLY

### State of Illinois

2009 and 2010

HB5801

Introduced 2/10/2010, by Rep. Ed Sullivan, Jr.

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-172

Amends the Property Tax Code. Sets forth provisions for calculating the base amount for a new residence if the taxpayer changes residences. Authorizes counties to provide that if a person has been granted a Senior Citizens Assessment Freeze Homestead Exemption for 2 consecutive years, then the person qualifying need not reapply for the exemption for 5 years. Effective immediately.

LRB096 18535 HLH 33917 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 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 Beginning with the 2010 taxable year, if a taxpayer who has  
20 been granted an exemption under this Section transfers his or  
21 her residence and acquires a new residence and the equalized  
22 assessed value of the new residence is equal to or less than  
23 the equalized assessed value of the taxpayer's prior residence,

1 then, beginning with the taxable year immediately following the  
2 year, the base amount for the new residence is the equalized  
3 assessed value of the new residence at the time of acquisition  
4 multiplied by a rate equal to: (i) the base amount of the  
5 taxpayer's prior residence for the year in which the new  
6 residence was acquired; divided by (ii) the equalized assessed  
7 value of the taxpayer's prior residence for the year in which  
8 the new residence was acquired.

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

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

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

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

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

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

25 "Income" has the same meaning as provided in Section 3.07  
26 of the Senior Citizens and Disabled Persons Property Tax Relief

1 and Pharmaceutical Assistance Act, except that, beginning in  
2 assessment year 2001, "income" does not include veteran's  
3 benefits.

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

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

11 "Maximum income limitation" means:

- 12 (1) \$35,000 prior to taxable year 1999;
- 13 (2) \$40,000 in taxable years 1999 through 2003;
- 14 (3) \$45,000 in taxable years 2004 through 2005;
- 15 (4) \$50,000 in taxable years 2006 and 2007; and
- 16 (5) \$55,000 in taxable year 2008 and thereafter.

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

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

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

22 In counties of 3,000,000 or more inhabitants, the amount of  
23 the exemption for all taxable years is the equalized assessed  
24 value of the residence in the taxable year for which  
25 application is made minus the base amount. In all other  
26 counties, the amount of the exemption is as follows: (i)

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

6 (1) For an applicant who has a household income of  
7 \$45,000 or less, the amount of the exemption is the  
8 equalized assessed value of the residence in the taxable  
9 year for which application is made minus the base amount.

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

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

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

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

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

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

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



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

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

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

25 When married persons maintain separate residences, the  
26 exemption provided for in this Section may be claimed by only

1 one of such persons and for only one residence.

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

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

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

1 condition, that, in the physician's opinion, the condition was  
2 so severe that it rendered the applicant incapable of filing  
3 the application in a timely manner, and the date on which the  
4 applicant regained the capability to file the application.

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

20 In counties having less than 3,000,000 inhabitants, if an  
21 applicant was denied an exemption in taxable year 1994 and the  
22 denial occurred due to an error on the part of an assessment  
23 official, or his or her agent or employee, then beginning in  
24 taxable year 1997 the applicant's base year, for purposes of  
25 determining the amount of the exemption, shall be 1993 rather  
26 than 1994. In addition, in taxable year 1997, the applicant's

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

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

13 The county board may by resolution provide that if a person  
14 has been granted an exemption under this Section for 2  
15 consecutive years, then that person need not reapply for the  
16 exemption until 5 years have passed since the exemption was  
17 last granted to him or her.

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

1 credited that exemption.

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

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

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

1 the county.

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

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

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

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

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

11 (b) As used in this Section:

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

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

18 Beginning with the 2010 taxable year, if a taxpayer who has  
19 been granted an exemption under this Section transfers his or  
20 her residence and acquires a new residence and the equalized  
21 assessed value of the new residence is equal to or less than  
22 the equalized assessed value of the taxpayer's prior residence,  
23 then, beginning with the taxable year immediately following the  
24 year, the base amount for the new residence is the equalized  
25 assessed value of the new residence at the time of acquisition

1 multiplied by a rate equal to: (i) the base amount of the  
2 taxpayer's prior residence for the year in which the new  
3 residence was acquired; divided by (ii) the equalized assessed  
4 value of the taxpayer's prior residence for the year in which  
5 the new residence was acquired.

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



1 applied and qualified for the exemption and (ii) the existing  
2 base year. The assessment officer shall select as the new base  
3 year the year with the lowest equalized assessed value. An  
4 equalized assessed value that is based on an assessed value  
5 that results from a temporary irregularity in the property that  
6 reduces the assessed value for one or more taxable years shall  
7 not be considered the lowest equalized assessed value. The  
8 selected year shall be the base year for taxable year 1999 and  
9 thereafter until a new base year is established under the terms  
10 of this paragraph.

11 "Chief County Assessment Officer" means the County  
12 Assessor or Supervisor of Assessments of the county in which  
13 the property is located.

14 "Equalized assessed value" means the assessed value as  
15 equalized by the Illinois Department of Revenue.

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

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

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

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

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

8 "Maximum income limitation" means:

- 9 (1) \$35,000 prior to taxable year 1999;
- 10 (2) \$40,000 in taxable years 1999 through 2003;
- 11 (3) \$45,000 in taxable years 2004 through 2005;
- 12 (4) \$50,000 in taxable years 2006 and 2007; and
- 13 (5) \$55,000 in taxable year 2008 and thereafter.

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

24 "Taxable year" means the calendar year during which ad  
25 valorem property taxes payable in the next succeeding year are  
26 levied.

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

19           In counties of 3,000,000 or more inhabitants, the amount of  
20 the exemption for all taxable years is the equalized assessed  
21 value of the residence in the taxable year for which  
22 application is made minus the base amount. In all other  
23 counties, the amount of the exemption is as follows: (i)  
24 through taxable year 2005 and for taxable year 2007 and  
25 thereafter, the amount of this exemption shall be the equalized  
26 assessed value of the residence in the taxable year for which

1 application is made minus the base amount; and (ii) for taxable  
2 year 2006, the amount of the exemption is as follows:

3 (1) For an applicant who has a household income of  
4 \$45,000 or less, the amount of the exemption is the  
5 equalized assessed value of the residence in the taxable  
6 year for which application is made minus the base amount.

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

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

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

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

1           When the applicant is a surviving spouse of an applicant  
2 for a prior year for the same residence for which an exemption  
3 under this Section has been granted, the base year and base  
4 amount for that residence are the same as for the applicant for  
5 the prior year.

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

12           In the case of land improved with an apartment building  
13 owned and operated as a cooperative or a building that is a  
14 life care facility that qualifies as a cooperative, the maximum  
15 reduction from the equalized assessed value of the property is  
16 limited to the sum of the reductions calculated for each unit  
17 occupied as a residence by a person or persons (i) 65 years of  
18 age or older, (ii) with a household income that does not exceed  
19 the maximum income limitation, (iii) who is liable, by contract  
20 with the owner or owners of record, for paying real property  
21 taxes on the property, and (iv) who is an owner of record of a  
22 legal or equitable interest in the cooperative apartment  
23 building, other than a leasehold interest. In the instance of a  
24 cooperative where a homestead exemption has been granted under  
25 this Section, the cooperative association or its management  
26 firm shall credit the savings resulting from that exemption

1 only to the apportioned tax liability of the owner who  
2 qualified for the exemption. Any person who willfully refuses  
3 to credit that savings to an owner who qualifies for the  
4 exemption is guilty of a Class B misdemeanor.

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

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

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

25 For taxable year 1994 only, in counties having less than  
26 3,000,000 inhabitants, to receive the exemption, a person shall

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

1 eligible to receive the exemption. Each application shall  
2 contain or be verified by a written declaration that it is made  
3 under the penalties of perjury. A taxpayer's signing a  
4 fraudulent application under this Act is perjury, as defined in  
5 Section 32-2 of the Criminal Code of 1961. The applications  
6 shall be clearly marked as applications for the Senior Citizens  
7 Assessment Freeze Homestead Exemption and must contain a notice  
8 that any taxpayer who receives the exemption is subject to an  
9 audit by the Chief County Assessment Officer.

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



1 applicant regained the capability to file the application.

2 Beginning January 1, 1998, notwithstanding any other  
3 provision to the contrary, in counties having fewer than  
4 3,000,000 inhabitants, if an applicant fails to file the  
5 application required by this Section in a timely manner and  
6 this failure to file is due to a mental or physical condition  
7 sufficiently severe so as to render the applicant incapable of  
8 filing the application in a timely manner, the Chief County  
9 Assessment Officer may extend the filing deadline for a period  
10 of 3 months. In order to receive the extension provided in this  
11 paragraph, the applicant shall provide the Chief County  
12 Assessment Officer with a signed statement from the applicant's  
13 physician stating the nature and extent of the condition, and  
14 that, in the physician's opinion, the condition was so severe  
15 that it rendered the applicant incapable of filing the  
16 application in a timely manner.

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

1 (ii) the amount of any exemption denied to the applicant in  
2 taxable year 1996 as a result of using 1994, rather than 1993,  
3 as the base year, and (iii) the amount of the exemption  
4 erroneously denied for taxable year 1994.

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

10 The county board may by resolution provide that if a person  
11 has been granted an exemption under this Section for 2  
12 consecutive years, then that person need not reapply for the  
13 exemption until 5 years have passed since the exemption was  
14 last granted to him or her.

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

25 Except as provided in this Section, all information  
26 received by the chief county assessment officer or the

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

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

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

25 Notwithstanding Sections 6 and 8 of the State Mandates Act,  
26 no reimbursement by the State is required for the

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

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

11 Section 99. Effective date. This Act takes effect upon  
12 becoming law.