



Sen. Antonio Muñoz

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1 AMENDMENT TO HOUSE BILL 506

2 AMENDMENT NO. _____. Amend House Bill 506, AS AMENDED,
3 with reference to page and line numbers of Senate Amendment No.
4 3, on page 1, line 4, after "amended by", by inserting
5 "changing Section 15-172 and by"; and

6 on page 7, immediately below line 19, by inserting the
7 following:

8 "(35 ILCS 200/15-172)

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

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

13 (b) As used in this Section:

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

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

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

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

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

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

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

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

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

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

24 "Internal Revenue Code of 1986" means the United States
25 Internal Revenue Code of 1986 or any successor law or laws
26 relating to federal income taxes in effect for the year

1 preceding the taxable year.

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

5 "Maximum income limitation" means:

- 6 (1) \$35,000 prior to taxable year 1999;
7 (2) \$40,000 in taxable years 1999 through 2003;
8 (3) \$45,000 in taxable years 2004 through 2005;
9 (4) \$50,000 in taxable years 2006 and 2007; and
10 (5) \$55,000 in taxable year 2008 and thereafter.

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

21 "Taxable year" means the calendar year during which ad
22 valorem property taxes payable in the next succeeding year are
23 levied.

24 (c) Beginning in taxable year 1994, a senior citizens
25 assessment freeze homestead exemption is granted for real
26 property that is improved with a permanent structure that is

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

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

26 (1) For an applicant who has a household income of

1 \$45,000 or less, the amount of the exemption is the
2 equalized assessed value of the residence in the taxable
3 year for which application is made minus the base amount.

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

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

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

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

24 When the applicant is a surviving spouse of an applicant
25 for a prior year for the same residence for which an exemption
26 under this Section has been granted, the base year and base

1 amount for that residence are the same as for the applicant for
2 the prior year.

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

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

1 exemption is guilty of a Class B misdemeanor.

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

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

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

23 For taxable year 1994 only, in counties having less than
24 3,000,000 inhabitants, to receive the exemption, a person shall
25 submit an application by February 15, 1995 to the Chief County
26 Assessment Officer of the county in which the property is

1 located. In counties having 3,000,000 or more inhabitants, for
2 taxable year 1994 and all subsequent taxable years, to receive
3 the exemption, a person may submit an application to the Chief
4 County Assessment Officer of the county in which the property
5 is located during such period as may be specified by the Chief
6 County Assessment Officer. The Chief County Assessment Officer
7 in counties of 3,000,000 or more inhabitants shall annually
8 give notice of the application period by mail or by
9 publication. In counties having less than 3,000,000
10 inhabitants, beginning with taxable year 1995 and thereafter,
11 to receive the exemption, a person shall submit an application
12 by July 1 of each taxable year to the Chief County Assessment
13 Officer of the county in which the property is located. A
14 county may, by ordinance, establish a date for submission of
15 applications that is different than July 1. The application
16 shall include, at a minimum, ~~applicant shall submit with the~~
17 ~~application an affidavit of~~ the applicant's total household
18 income, age, marital status (and if married the name and
19 address of the applicant's spouse, if known), and principal
20 dwelling place of members of the household on January 1 of the
21 taxable year. The Department shall establish, by rule, a method
22 for verifying the accuracy of applications filed ~~affidavits~~
23 ~~filed by applicants~~ under this Section, and the Chief County
24 Assessment Officer may conduct audits of any taxpayer claiming
25 an exemption under this Section to verify that the taxpayer is
26 eligible to receive the exemption. The application is not

1 required to be notarized. However, the applicant shall
2 subscribe to a certification in substantially the following
3 form: Under penalties as provided by law pursuant to Section
4 1-109 of the Code of Civil Procedure, the undersigned certifies
5 that the statements set forth in this instrument are true and
6 correct, except as to matters therein stated to be on
7 information and belief and as to such matters the undersigned
8 certifies as aforesaid that he verily believes the same to be
9 true. Each application shall contain or be verified by a
10 written declaration that it is made under the penalties of
11 perjury. A taxpayer's signing a fraudulent application under
12 this Act is perjury, as defined in Section 32-2 of the Criminal
13 Code of 1961. The applications shall be clearly marked as
14 applications for the Senior Citizens Assessment Freeze
15 Homestead Exemption and must contain a notice that any taxpayer
16 who receives the exemption is subject to an audit by the Chief
17 County Assessment Officer.

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

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

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

25 In counties having less than 3,000,000 inhabitants, if an
26 applicant was denied an exemption in taxable year 1994 and the

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

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

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. 96-339, eff. 7-1-10; 96-355, eff. 1-1-10;
6 96-1000, eff. 7-2-10; 97-38, eff. 6-28-11; 97-227, eff. 1-1-12;
7 97-689, eff. 6-14-12; 97-813, eff. 7-13-12.)"; and

8 on page 7, by deleting line 20; and

9 on page 7, line 21, by deleting "becoming law.".