



Rep. Michael J. Zalewski

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LRB097 15221 HLH 69746 a

1 AMENDMENT TO HOUSE BILL 4239

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 4239, AS AMENDED, by  
3 replacing everything after the enacting clause with the  
4 following:

5 "Section 5. The Property Tax Code is amended by changing  
6 Sections 15-175 and 21-205 as follows:

7 (35 ILCS 200/15-175)

8 Sec. 15-175. General homestead exemption.

9 (a) Except as provided in Sections 15-176 and 15-177,  
10 homestead property is entitled to an annual homestead exemption  
11 limited, except as described here with relation to  
12 cooperatives, to a reduction in the equalized assessed value of  
13 homestead property equal to the increase in equalized assessed  
14 value for the current assessment year above the equalized  
15 assessed value of the property for 1977, up to the maximum  
16 reduction set forth below. If however, the 1977 equalized

1 assessed value upon which taxes were paid is subsequently  
2 determined by local assessing officials, the Property Tax  
3 Appeal Board, or a court to have been excessive, the equalized  
4 assessed value which should have been placed on the property  
5 for 1977 shall be used to determine the amount of the  
6 exemption.

7 (b) Except as provided in Section 15-176, the maximum  
8 reduction before taxable year 2004 shall be \$4,500 in counties  
9 with 3,000,000 or more inhabitants and \$3,500 in all other  
10 counties. Except as provided in Sections 15-176 and 15-177, for  
11 taxable years 2004 through 2007, the maximum reduction shall be  
12 \$5,000, for taxable year 2008, the maximum reduction is \$5,500,  
13 and, for taxable years 2009 and thereafter, the maximum  
14 reduction is \$6,000 in all counties. If a county has elected to  
15 subject itself to the provisions of Section 15-176 as provided  
16 in subsection (k) of that Section, then, for the first taxable  
17 year only after the provisions of Section 15-176 no longer  
18 apply, for owners who, for the taxable year, have not been  
19 granted a senior citizens assessment freeze homestead  
20 exemption under Section 15-172 or a long-time occupant  
21 homestead exemption under Section 15-177, there shall be an  
22 additional exemption of \$5,000 for owners with a household  
23 income of \$30,000 or less.

24 (c) In counties with fewer than 3,000,000 inhabitants, if,  
25 based on the most recent assessment, the equalized assessed  
26 value of the homestead property for the current assessment year

1 is greater than the equalized assessed value of the property  
2 for 1977, the owner of the property shall automatically receive  
3 the exemption granted under this Section in an amount equal to  
4 the increase over the 1977 assessment up to the maximum  
5 reduction set forth in this Section.

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

19 (e) The chief county assessment officer may, when  
20 considering whether to grant a leasehold exemption under this  
21 Section, require the following conditions to be met:

22 (1) that a notarized application for the exemption,  
23 signed by the owner of the property and the lessee of the  
24 property, must be submitted each year during the  
25 application period in effect for the county in which the  
26 property is located;

1           (2) that a copy of the lease must filed with the chief  
2           county assessment officer by the owner of the property at  
3           the time the notarized application is submitted;

4           (3) that the lease must expressly state that the lessee  
5           is liable for the payment of property taxes; and

6           (4) that the lease must include the following language  
7           in substantially the following form:

8           "Lessee shall be liable for the payment of real  
9           estate taxes with respect to the residence in  
10           accordance with the terms and conditions of 35 ILCS  
11           200/15-175. The permanent real estate index number for  
12           the premises is (insert number), and, according to the  
13           most recent property tax bill, the current amount of  
14           real estate taxes associated with the premises is  
15           (insert amount) per year. The parties agree that the  
16           monthly rent set forth above shall be increased or  
17           decreased pro rata (effective January 1 of each  
18           calendar year) to reflect any increase or decrease in  
19           real estate taxes. Lessee shall be deemed to be  
20           satisfying Lessee's liability for the above mentioned  
21           real estate taxes with the monthly rent payments as set  
22           forth above (or increased or decreased as set forth  
23           herein)."

24           In addition, if there is a change in lessee, or if the  
25           lessee vacates the property, then then the chief county  
26           assessment officer may require the owner of the property to

1 notify the chief county assessment officer of that change.

2 This subsection (e) does not apply to leasehold interests  
3 in property owned by a municipality.

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

25 "Household", as used in this Section, means the owner, the  
26 spouse of the owner, and all persons using the residence of the

1 owner as their principal place of residence.

2 "Household income", as used in this Section, means the  
3 combined income of the members of a household for the calendar  
4 year preceding the taxable year.

5 "Income", as used in this Section, has the same meaning as  
6 provided in Section 3.07 of the Senior Citizens and Disabled  
7 Persons Property Tax Relief and Pharmaceutical Assistance Act,  
8 except that "income" does not include veteran's benefits.

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

15 (h) Where married persons maintain and reside in separate  
16 residences qualifying as homestead property, each residence  
17 shall receive 50% of the total reduction in equalized assessed  
18 valuation provided by this Section.

19 (i) In all counties, the assessor or chief county  
20 assessment officer may determine the eligibility of  
21 residential property to receive the homestead exemption and the  
22 amount of the exemption by application, visual inspection,  
23 questionnaire or other reasonable methods. The determination  
24 shall be made in accordance with guidelines established by the  
25 Department, provided that the taxpayer applying for an  
26 additional general exemption under this Section shall submit to

1 the chief county assessment officer an application with an  
2 affidavit of the applicant's total household income, age,  
3 marital status (and, if married, the name and address of the  
4 applicant's spouse, if known), and principal dwelling place of  
5 members of the household on January 1 of the taxable year. The  
6 Department shall issue guidelines establishing a method for  
7 verifying the accuracy of the affidavits filed by applicants  
8 under this paragraph. The applications shall be clearly marked  
9 as applications for the Additional General Homestead  
10 Exemption.

11 (j) In counties with fewer than 3,000,000 inhabitants, in  
12 the event of a sale of homestead property the homestead  
13 exemption shall remain in effect for the remainder of the  
14 assessment year of the sale. The assessor or chief county  
15 assessment officer may require the new owner of the property to  
16 apply for the homestead exemption for the following assessment  
17 year.

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

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

22 (35 ILCS 200/21-205)

23 (Text of Section before amendment by P.A. 97-557)

24 Sec. 21-205. Tax sale procedures. The collector, in person  
25 or by deputy, shall attend, on the day and in the place

1 specified in the notice for the sale of property for taxes, and  
2 shall, between 9:00 a.m. and 4:00 p.m., or later at the  
3 collector's discretion, proceed to offer for sale, separately  
4 and in consecutive order, all property in the list on which the  
5 taxes, special assessments, interest or costs have not been  
6 paid. However, in any county with 3,000,000 or more  
7 inhabitants, the offer for sale shall be made between 8:00 a.m.  
8 and 8:00 p.m. The collector's office shall be kept open during  
9 all hours in which the sale is in progress. The sale shall be  
10 continued from day to day, until all property in the delinquent  
11 list has been offered for sale. However, any city, village or  
12 incorporated town interested in the collection of any tax or  
13 special assessment, may, in default of bidders, withdraw from  
14 collection the special assessment levied against any property  
15 by the corporate authorities of the city, village or  
16 incorporated town. In case of a withdrawal, there shall be no  
17 sale of that property on account of the delinquent special  
18 assessment thereon.

19 In every sale of property pursuant to the provisions of  
20 this Code, the collector may employ any automated means that  
21 the collector deems appropriate, provided that bidders are  
22 required to personally attend the sale. The changes made by  
23 this amendatory Act of the 94th General Assembly are  
24 declarative of existing law.

25 (Source: P.A. 94-922, eff. 1-1-07.)



1 (Text of Section after amendment by P.A. 97-557)

2 Sec. 21-205. Tax sale procedures. The collector, in person  
3 or by deputy, shall attend, on the day and in the place  
4 specified in the notice for the sale of property for taxes, and  
5 shall, between 9:00 a.m. and 4:00 p.m., or later at the  
6 collector's discretion, proceed to offer for sale, separately  
7 and in consecutive order, all property in the list on which the  
8 taxes, special assessments, interest or costs have not been  
9 paid. However, in any county with 3,000,000 or more  
10 inhabitants, the offer for sale shall be made between 8:00 a.m.  
11 and 8:00 p.m. The collector's office shall be kept open during  
12 all hours in which the sale is in progress. The sale shall be  
13 continued from day to day, until all property in the delinquent  
14 list has been offered for sale. However, any city, village or  
15 incorporated town interested in the collection of any tax or  
16 special assessment, may, in default of bidders, withdraw from  
17 collection the special assessment levied against any property  
18 by the corporate authorities of the city, village or  
19 incorporated town. In case of a withdrawal, there shall be no  
20 sale of that property on account of the delinquent special  
21 assessment thereon.

22 Until January 1, 2013 ~~the effective date of this amendatory~~  
23 ~~Act of the 97th General Assembly~~, in every sale of property  
24 pursuant to the provisions of this Code, the collector may  
25 employ any automated means that the collector deems  
26 appropriate. Beginning on January 1, 2013 ~~the effective date of~~

1 ~~this amendatory Act of the 97th General Assembly~~, either (i)  
2 the collector shall employ an automated bidding system that is  
3 programmed to accept the lowest redemption price bid by an  
4 eligible tax purchaser, subject to the penalty percentage  
5 limitation set forth in Section 21-215, or (ii) all tax sales  
6 shall be digitally recorded with video and audio. All bidders  
7 are required to personally attend the sale and, if automated  
8 means are used, all hardware and software used with respect to  
9 those automated means must be certified by the Department and  
10 re-certified by the Department every 5 years. If the tax sales  
11 are digitally recorded and no automated bidding system is used,  
12 then the recordings shall be maintained by the collector for a  
13 period of at least 3 years from the date of the tax sale. The  
14 changes made by this amendatory Act of the 94th General  
15 Assembly are declarative of existing law.

16 (Source: P.A. 97-557, eff. 7-1-12.)

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

1 becoming law.".