

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 15-170 as follows:

6 (35 ILCS 200/15-170)

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

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

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

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

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

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

20 Beginning with assessment year 2003, for taxes payable in  
21 2004, property that is first occupied as a residence after  
22 January 1 of any assessment year by a person who is eligible  
23 for the senior citizens homestead exemption under this Section  
24 must be granted a pro-rata exemption for the assessment year.  
25 The amount of the pro-rata exemption is the exemption allowed  
26 in the county under this Section divided by 365 and multiplied

1 by the number of days during the assessment year the property  
2 is occupied as a residence by a person eligible for the  
3 exemption under this Section. The chief county assessment  
4 officer must adopt reasonable procedures to establish  
5 eligibility for this pro-rata exemption.

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

15 The chief county assessment officer of each county with  
16 less than 3,000,000 inhabitants shall provide to each person  
17 allowed a homestead exemption under this Section a form to  
18 designate any other person to receive a duplicate of any notice  
19 of delinquency in the payment of taxes assessed and levied  
20 under this Code on the property of the person receiving the  
21 exemption. The duplicate notice shall be in addition to the  
22 notice required to be provided to the person receiving the  
23 exemption, and shall be given in the manner required by this  
24 Code. The person filing the request for the duplicate notice  
25 shall pay a fee of \$5 to cover administrative costs to the  
26 supervisor of assessments, who shall then file the executed

1 designation with the county collector. Notwithstanding any  
2 other provision of this Code to the contrary, the filing of  
3 such an executed designation requires the county collector to  
4 provide duplicate notices as indicated by the designation. A  
5 designation may be rescinded by the person who executed such  
6 designation at any time, in the manner and form required by the  
7 chief county assessment officer.

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

14 ~~In counties with 3,000,000 or more inhabitants, beginning~~  
15 ~~in taxable year 2010, each taxpayer who has been granted an~~  
16 ~~exemption under this Section must reapply on an annual basis.~~  
17 ~~The chief county assessment officer shall mail the application~~  
18 ~~to the taxpayer.~~ In counties with less than 3,000,000  
19 inhabitants, the county board may by resolution provide that if  
20 a person has been granted a homestead exemption under this  
21 Section, the person qualifying need not reapply for the  
22 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 96-339, eff. 7-1-10; 96-355, eff. 1-1-10; 96-1000, eff. 7-2-10;  
16 96-1418, eff. 8-2-10.)