

**SB3478**



**97TH GENERAL ASSEMBLY**

**State of Illinois**

**2011 and 2012**

**SB3478**

Introduced 2/7/2012, by Sen. James F. Clayborne, Jr.

**SYNOPSIS AS INTRODUCED:**

35 ILCS 200/15-10

Amends the Property Tax Code. Provides that, in order to maintain exempt status under the Code, the titleholder or owner of the beneficial interest of any property must file with the chief county assessment officer each year an affidavit stating whether there has been any change in the status of the owner or resident (now, the status of the owner-resident). Effective immediately.

LRB097 18739 HLH 63974 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

**A BILL FOR**

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 15-10 as follows:

6 (35 ILCS 200/15-10)

7 Sec. 15-10. Exempt property; procedures for certification.  
8 All property granted an exemption by the Department pursuant to  
9 the requirements of Section 15-5 and described in the Sections  
10 following Section 15-30 and preceding Section 16-5, to the  
11 extent therein limited, is exempt from taxation. In order to  
12 maintain that exempt status, the titleholder or the owner of  
13 the beneficial interest of any property that is exempt must  
14 file with the chief county assessment officer, on or before  
15 January 31 of each year (May 31 in the case of property  
16 exempted by Section 15-170), an affidavit stating whether there  
17 has been any change in the ownership or use of the property or  
18 the status of the owner or resident ~~owner-resident~~, or that a  
19 disabled veteran who qualifies under Section 15-165 owned and  
20 used the property as of January 1 of that year. The nature of  
21 any change shall be stated in the affidavit. Failure to file an  
22 affidavit shall, in the discretion of the assessment officer,  
23 constitute cause to terminate the exemption of that property,

1 notwithstanding any other provision of this Code. Owners of 5  
2 or more such exempt parcels within a county may file a single  
3 annual affidavit in lieu of an affidavit for each parcel. The  
4 assessment officer, upon request, shall furnish an affidavit  
5 form to the owners, in which the owner may state whether there  
6 has been any change in the ownership or use of the property or  
7 status of the owner or resident as of January 1 of that year.  
8 The owner of 5 or more exempt parcels shall list all the  
9 properties giving the same information for each parcel as  
10 required of owners who file individual affidavits.

11 However, titleholders or owners of the beneficial interest  
12 in any property exempted under any of the following provisions  
13 are not required to submit an annual filing under this Section:

14 (1) Section 15-45 (burial grounds) in counties of less  
15 than 3,000,000 inhabitants and owned by a not-for-profit  
16 organization.

17 (2) Section 15-40.

18 (3) Section 15-50 (United States property).

19 If there is a change in use or ownership, however, notice  
20 must be filed pursuant to Section 15-20.

21 An application for homestead exemptions shall be filed as  
22 provided in Section 15-170 (senior citizens homestead  
23 exemption), Section 15-172 (senior citizens assessment freeze  
24 homestead exemption), and Sections 15-175 (general homestead  
25 exemption), 15-176 (general alternative homestead exemption),  
26 and 15-177 (long-time occupant homestead exemption),

1       respectively.

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

3               Section 99. Effective date. This Act takes effect upon  
4       becoming law.