



99TH GENERAL ASSEMBLY

State of Illinois

2015 and 2016

HB6132

Introduced 2/11/2016, by Rep. Frances Ann Hurley

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-178 new
30 ILCS 805/8.40 new

Amends the Property Tax Code. Creates a homestead exemption for property that is owned and occupied by a qualified police officer or firefighter as his or her principal residence. Provides that the exemption shall be in the amount of \$5,000. Provides that the term "qualified police officer or firefighter" means a sworn full-time employee of a municipality, county, or fire protection district who performs law enforcement, firefighting, or paramedic duties as part of his or her employment and who resides within the municipality, county, or fire protection district where he or she is employed. Amends the State Mandates Act to require implementation without reimbursement. Effective immediately.

LRB099 19372 HLH 43764 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

STATE MANDATES
ACT MAY REQUIRE
REIMBURSEMENT

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 adding
5 Section 15-178 as follows:

6 (35 ILCS 200/15-178 new)

7 Sec. 15-178. Public safety homestead exemption.

8 (a) Beginning with taxable year 2016, a homestead exemption
9 is granted for property that is owned and occupied by a
10 qualified police officer or firefighter as his or her principal
11 residence. The exemption shall be in the amount of \$5,000 and
12 shall be deducted from the property's value as equalized or
13 assessed by the Department of Revenue. The qualified police
14 officer or firefighter must be an owner of record of the
15 property or have a legal or equitable interest therein as
16 evidenced by a written instrument, except for a leasehold
17 interest, other than a leasehold interest of land on which a
18 single family residence is located, which is occupied as a
19 residence by a qualified police officer or firefighter who has
20 an ownership interest therein, legal, equitable or as a lessee,
21 and on which he or she is liable for the payment of property
22 taxes.

23 (b) For land improved with an apartment building owned and

1 operated as a cooperative, the maximum reduction from the value
2 of the property, as equalized by the Department, must be
3 multiplied by the number of apartments or units occupied by a
4 qualified police officer or firefighter who is liable, by
5 contract with the owner or owners of record, for paying
6 property taxes on the property and is an owner of record of a
7 legal or equitable interest in the cooperative apartment
8 building, other than a leasehold interest. In a cooperative
9 where a homestead exemption has been granted, the cooperative
10 association or the management firm of the cooperative or
11 facility shall credit the savings resulting from that exemption
12 only to the apportioned tax liability of the owner or resident
13 who qualified for the exemption. Any person who willfully
14 refuses to so credit the savings is guilty of a Class B
15 misdemeanor.

16 (c) Application must be made during the application period
17 in effect for the county of his or her residence. The assessor
18 or chief county assessment officer may determine the
19 eligibility of residential property to receive the homestead
20 exemption provided by this Section by application, visual
21 inspection, questionnaire, or other reasonable methods. The
22 determination must be made in accordance with guidelines
23 established by the Department.

24 (d) For the purposes of this Section, "qualified police
25 officer or firefighter" means a sworn full-time employee of a
26 municipality, county, or fire protection district who performs

1 law enforcement, firefighting, or paramedic duties as part of
2 his or her employment and who resides within the municipality,
3 county, or fire protection district where he or she is
4 employed.

5 (d) The exemption under this Section is in addition to any
6 other homestead exemption provided in this Article 15.
7 Notwithstanding Sections 6 and 8 of the State Mandates Act, no
8 reimbursement by the State is required for the implementation
9 of any mandate created by this Section.

10 Section 90. The State Mandates Act is amended by adding
11 Section 8.40 as follows:

12 (30 ILCS 805/8.40 new)

13 Sec. 8.40. Exempt mandate. Notwithstanding Sections 6 and 8
14 of this Act, no reimbursement by the State is required for the
15 implementation of any mandate created by this amendatory Act of
16 the 99th General Assembly.

17 Section 99. Effective date. This Act takes effect upon
18 becoming law.