



Rep. John D. Anthony

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09900HB6237ham001

LRB099 18239 HLH 46322 a

1 AMENDMENT TO HOUSE BILL 6237

2 AMENDMENT NO. _____. Amend House Bill 6237 by replacing
3 everything after the enacting clause with the following:

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

1 leasehold interest of land on which a single family residence
2 is located, which is occupied as a residence by a person 65
3 years or older who has an ownership interest therein, legal,
4 equitable or as a lessee, and on which he or she is liable for
5 the payment of property taxes. Before taxable year 2004, the
6 maximum reduction shall be \$2,500 in counties with 3,000,000 or
7 more inhabitants and \$2,000 in all other counties. For taxable
8 years 2004 through 2005, the maximum reduction shall be \$3,000
9 in all counties. For taxable years 2006 and 2007, the maximum
10 reduction shall be \$3,500. For taxable years 2008 through 2011,
11 the maximum reduction is \$4,000 in all counties. For taxable
12 year 2012, the maximum reduction is \$5,000 in counties with
13 3,000,000 or more inhabitants and \$4,000 in all other counties.
14 For taxable years 2013 and thereafter, the maximum reduction is
15 \$5,000 in all counties.

16 For land improved with an apartment building owned and
17 operated as a cooperative, the maximum reduction from the value
18 of the property, as equalized by the Department, shall be
19 multiplied by the number of apartments or units occupied by a
20 person 65 years of age or older who is liable, by contract with
21 the owner or owners of record, for paying property taxes on the
22 property and is an owner of record of a legal or equitable
23 interest in the cooperative apartment building, other than a
24 leasehold interest. For land improved with a life care
25 facility, the maximum reduction from the value of the property,
26 as equalized by the Department, shall be multiplied by the

1 number of apartments or units occupied by persons 65 years of
2 age or older, irrespective of any legal, equitable, or
3 leasehold interest in the facility, who are liable, under a
4 contract with the owner or owners of record of the facility,
5 for paying property taxes on the property. In a cooperative or
6 a life care facility where a homestead exemption has been
7 granted, the cooperative association or the management firm of
8 the cooperative or facility shall credit the savings resulting
9 from that exemption only to the apportioned tax liability of
10 the owner or resident who qualified for the exemption. Any
11 person who willfully refuses to so credit the savings shall be
12 guilty of a Class B misdemeanor. Under this Section and
13 Sections 15-175, 15-176, and 15-177, "life care facility" means
14 a facility, as defined in Section 2 of the Life Care Facilities
15 Act, with which the applicant for the homestead exemption has a
16 life care contract as defined in that Act.

17 When a homestead exemption has been granted under this
18 Section and the person qualifying subsequently becomes a
19 resident of a facility licensed under the Assisted Living and
20 Shared Housing Act, the Nursing Home Care Act, the Specialized
21 Mental Health Rehabilitation Act of 2013, the ID/DD Community
22 Care Act, or the MC/DD Act, the exemption shall continue so
23 long as the residence continues to be occupied by the
24 qualifying person's spouse if the spouse is 65 years of age or
25 older, or if the residence remains unoccupied but is still
26 owned by the person qualified for the homestead exemption.

1 A person who will be 65 years of age during the current
2 assessment year shall be eligible to apply for the homestead
3 exemption during that assessment year. Application shall be
4 made during the application period in effect for the county of
5 his residence.

6 Beginning with assessment year 2003, for taxes payable in
7 2004, property that is first occupied as a residence after
8 January 1 of any assessment year by a person who is eligible
9 for the senior citizens homestead exemption under this Section
10 must be granted a pro-rata exemption for the assessment year.
11 The amount of the pro-rata exemption is the exemption allowed
12 in the county under this Section divided by 365 and multiplied
13 by the number of days during the assessment year the property
14 is occupied as a residence by a person eligible for the
15 exemption under this Section. The chief county assessment
16 officer must adopt reasonable procedures to establish
17 eligibility for this pro-rata exemption.

18 The assessor or chief county assessment officer may
19 determine the eligibility of a life care facility to receive
20 the benefits provided by this Section, by affidavit,
21 application, visual inspection, questionnaire or other
22 reasonable methods in order to insure that the tax savings
23 resulting from the exemption are credited by the management
24 firm to the apportioned tax liability of each qualifying
25 resident. The assessor may request reasonable proof that the
26 management firm has so credited the exemption.

1 The chief county assessment officer of each county with
2 less than 3,000,000 inhabitants shall provide to each person
3 allowed a homestead exemption under this Section a form to
4 designate any other person to receive a duplicate of any notice
5 of delinquency in the payment of taxes assessed and levied
6 under this Code on the property of the person receiving the
7 exemption. The duplicate notice shall be in addition to the
8 notice required to be provided to the person receiving the
9 exemption, and shall be given in the manner required by this
10 Code. The person filing the request for the duplicate notice
11 shall pay a fee of \$5 to cover administrative costs to the
12 supervisor of assessments, who shall then file the executed
13 designation with the county collector. Notwithstanding any
14 other provision of this Code to the contrary, the filing of
15 such an executed designation requires the county collector to
16 provide duplicate notices as indicated by the designation. A
17 designation may be rescinded by the person who executed such
18 designation at any time, in the manner and form required by the
19 chief county assessment officer.

20 The assessor or chief county assessment officer may
21 determine the eligibility of residential property to receive
22 the homestead exemption provided by this Section by
23 application, visual inspection, questionnaire or other
24 reasonable methods. The determination shall be made in
25 accordance with guidelines established by the Department.

26 In counties with 3,000,000 or more inhabitants, beginning

1 in taxable year 2010, each taxpayer who has been granted an
2 exemption under this Section must reapply on an annual basis.
3 The chief county assessment officer shall mail the application
4 to the taxpayer. In counties with less than 3,000,000
5 inhabitants, the county board may by resolution provide that if
6 a person has been granted a homestead exemption under this
7 Section, the person qualifying need not reapply for the
8 exemption.

9 In counties with less than 3,000,000 inhabitants, if the
10 assessor or chief county assessment officer requires annual
11 application for verification of eligibility for an exemption
12 once granted under this Section, the application shall be
13 mailed to the taxpayer.

14 In counties with less than 3,000,000 inhabitants,
15 beginning in taxable year 2017, the assessor or chief county
16 assessment officer shall allow applicants to apply and reapply
17 for the exemption electronically.

18 The assessor or chief county assessment officer shall
19 notify each person who qualifies for an exemption under this
20 Section that the person may also qualify for deferral of real
21 estate taxes under the Senior Citizens Real Estate Tax Deferral
22 Act. The notice shall set forth the qualifications needed for
23 deferral of real estate taxes, the address and telephone number
24 of county collector, and a statement that applications for
25 deferral of real estate taxes may be obtained from the county
26 collector.

1 Notwithstanding Sections 6 and 8 of the State Mandates Act,
2 no reimbursement by the State is required for the
3 implementation of any mandate created by this Section.

4 (Source: P.A. 98-7, eff. 4-23-13; 98-104, eff. 7-22-13; 98-756,
5 eff. 7-16-14; 99-180, eff. 7-29-15.)

6 Section 99. Effective date. This Act takes effect upon
7 becoming law."