

1 AN ACT to amend the Property Tax Code by changing Section
2 15-170.

3 Be it enacted by the People of the State of Illinois,
4 represented in the General Assembly:

5 Section 5. The Property Tax Code is amended by changing
6 Section 15-170 as follows:

7 (35 ILCS 200/15-170)

8 Sec. 15-170. Senior Citizens Homestead Exemption. An
9 annual homestead exemption limited, except as described here
10 with relation to cooperatives or life care facilities, to a
11 maximum reduction set forth below from the property's value,
12 as equalized or assessed by the Department, is granted for
13 property that is occupied as a residence by a person 65
14 years of age or older who is liable for paying real estate
15 taxes on the property and is an owner of record of the
16 property or has a legal or equitable interest therein as
17 evidenced by a written instrument, except for a leasehold
18 interest, other than a leasehold interest of land on which a
19 single family residence is located, which is occupied as a
20 residence by a person 65 years or older who has an ownership
21 interest therein, legal, equitable or as a lessee, and on
22 which he or she is liable for the payment of property taxes.
23 The maximum reduction shall be \$2,500 in counties with
24 3,000,000 or more inhabitants and \$2,000 in all other
25 counties. For land improved with an apartment building owned
26 and operated as a cooperative ~~er-a-building-which-is-a-life~~
27 ~~eare-faeility-which-shall-be-considered-to-be-a--cooperative,~~
28 the maximum reduction from the value of the property, as
29 equalized by the Department, shall be multiplied by the
30 number of apartments or units occupied by a person 65 years
31 of age or older who is liable, by contract with the owner or

1 owners of record, for paying property taxes on the property
2 and is an owner of record of a legal or equitable interest in
3 the cooperative apartment building, other than a leasehold
4 interest. For land improved with a life care facility, the
5 maximum reduction from the value of the property, as
6 equalized by the Department, shall be multiplied by the
7 number of apartments or units occupied by persons 65 years of
8 age or older, irrespective of any legal, equitable, or
9 leasehold interest in the facility, who are liable, under a
10 contract with the owner or owners of record of the facility,
11 for paying property taxes on the property. In a cooperative
12 or a life care facility where a homestead exemption has been
13 granted, the cooperative association or the its management
14 firm of the cooperative or facility shall credit the savings
15 resulting from that exemption only to the apportioned tax
16 liability of the owner or resident who qualified for the
17 exemption. Any person who willfully refuses to so credit the
18 savings shall be guilty of a Class B misdemeanor. Under this
19 Section and Section 15-175, "life care facility" means a
20 facility as defined in Section 2 of the Life Care Facilities
21 Act, with which the applicant for the homestead exemption has
22 a life care contract as defined in that Act, ~~which requires~~
23 ~~the applicant to pay property taxes.~~

24 When a homestead exemption has been granted under this
25 Section and the person qualifying subsequently becomes a
26 resident of a facility licensed under the Nursing Home Care
27 Act, the exemption shall continue so long as the residence
28 continues to be occupied by the qualifying person's spouse if
29 the spouse is 65 years of age or older, or if the residence
30 remains unoccupied but is still owned by the person qualified
31 for the homestead exemption.

32 A person who will be 65 years of age during the current
33 assessment year shall be eligible to apply for the homestead
34 exemption during that assessment year. Application shall be

1 made during the application period in effect for the county
2 of his residence.

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

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

32 The assessor or chief county assessment officer may
33 determine the eligibility of residential property to receive
34 the homestead exemption provided by this Section by

1 application, visual inspection, questionnaire or other
2 reasonable methods. The determination shall be made in
3 accordance with guidelines established by the Department.

4 In counties with less than 3,000,000 inhabitants, the
5 county board may by resolution provide that if a person has
6 been granted a homestead exemption under this Section, the
7 person qualifying need not reapply for the exemption.

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

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

22 (Source: P.A. 89-412, eff. 11-17-95; 90-471, eff. 8-17-97.)