



## 100TH GENERAL ASSEMBLY

### State of Illinois

2017 and 2018

HB0822

by Rep. Chad Hays

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-173

Amends the Property Tax Code. In a Section granting a natural disaster homestead exemption, removes language providing that the square footage of the rebuilt residential structure may not be more than 110% of the square footage of the original residential structure as it existed immediately prior to the natural disaster. Removes provisions providing that the taxpayer's initial application for a natural disaster homestead exemption must be made no later than the first taxable year after the residential structure is rebuilt. Provides that, if the square footage of the rebuilt structure exceeds 110% of the square footage of the original residential structure as it existed immediately prior to the natural disaster, then the amount of the natural disaster homestead exemption is the equalized assessed value per square foot of the rebuilt structure multiplied by 110% of the square footage of the original residential structure as it existed immediately prior to the natural disaster minus the base amount. Provides that the amendatory Act is retroactive to the 2012 taxable year. Effective immediately.

LRB100 03889 HLH 13894 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 15-173 as follows:

6 (35 ILCS 200/15-173)

7 Sec. 15-173. Natural Disaster Homestead Exemption.

8 (a) This Section may be cited as the Natural Disaster  
9 Homestead Exemption.

10 (b) As used in this Section:

11 "Base amount" means the base year equalized assessed value  
12 of the residence.

13 "Base year" means the taxable year prior to the taxable  
14 year in which the natural disaster occurred.

15 "Chief county assessment officer" means the County  
16 Assessor or Supervisor of Assessments of the county in which  
17 the property is located.

18 "Equalized assessed value" means the assessed value as  
19 equalized by the Illinois Department of Revenue.

20 "Homestead property" has the meaning ascribed to that term  
21 in Section 15-175 of this Code.

22 "Natural disaster" means an occurrence of widespread or  
23 severe damage or loss of property resulting from any

1 catastrophic cause including but not limited to fire, flood,  
2 earthquake, wind, storm, or extended period of severe inclement  
3 weather. In the case of a residential structure affected by  
4 flooding, the structure shall not be eligible for this  
5 homestead ~~improvement~~ exemption unless it is located within a  
6 local jurisdiction which is participating in the National Flood  
7 Insurance Program. A proclamation of disaster by the President  
8 of the United States or Governor of the State of Illinois is  
9 not a prerequisite to the classification of an occurrence as a  
10 natural disaster under this Section.

11 "Residential structure" shall be limited to the livable  
12 area of a residence, and shall not include decks, outbuildings,  
13 sheds, or garages.

14 (c) A homestead exemption shall be granted by the chief  
15 county assessment officer for homestead properties containing  
16 a residential structure that has been rebuilt following a  
17 natural disaster occurring in taxable year 2012 or any taxable  
18 year thereafter. If the square footage of the rebuilt  
19 residential structure does not exceed 110% of the square  
20 footage of the original residential structure as it existed  
21 immediately prior to the natural disaster, then the ~~The~~ amount  
22 of the exemption is the equalized assessed value of the  
23 residence in the first taxable year for which the taxpayer  
24 applies for an exemption under this Section minus the base  
25 amount. If the square footage of the rebuilt residential  
26 structure exceeds 110% of the square footage of the original

1 residential structure as it existed immediately prior to the  
2 natural disaster, then the amount of the exemption is the  
3 equalized assessed value per square foot of the residential  
4 structure in the first taxable year for which the taxpayer  
5 applies for an exemption multiplied by 110% of the square  
6 footage of the original residential structure as it existed  
7 immediately prior to the natural disaster minus the base  
8 amount. To be eligible for an exemption under this Section, ~~+~~  
9 ~~(i)~~ the residential structure must be rebuilt within 2 years  
10 after the date of the natural disaster; ~~and (ii) the square~~  
11 ~~footage of the rebuilt residential structure may not be more~~  
12 ~~than 110% of the square footage of the original residential~~  
13 ~~structure as it existed immediately prior to the natural~~  
14 ~~disaster. The taxpayer's initial application for an exemption~~  
15 ~~under this Section must be made no later than the first taxable~~  
16 ~~year after the residential structure is rebuilt.~~ The exemption  
17 shall continue at the same annual amount until the taxable year  
18 in which the property is sold or transferred.

19 (d) To receive the exemption, the taxpayer shall submit an  
20 application to the chief county assessment officer of the  
21 county in which the property is located by July 1 of each  
22 taxable year. A county may, by resolution, establish a date for  
23 submission of applications that is different than July 1. The  
24 chief county assessment officer may require additional  
25 documentation to be provided by the applicant. The applications  
26 shall be clearly marked as applications for the Natural

1 Disaster Homestead Exemption.

2 (e) Property is not eligible for an exemption under this  
3 Section and Section 15-180 for the same natural disaster or  
4 catastrophic event. The property may, however, remain eligible  
5 for an additional exemption under Section 15-180 for any  
6 separate event occurring after the property qualified for an  
7 exemption under this Section.

8 (f) The exemption under this Section carries over to the  
9 benefit of the surviving spouse as long as the spouse holds the  
10 legal or beneficial title to the homestead and permanently  
11 resides thereon.

12 (f-5) The changes made by this amendatory Act of the 100th  
13 General Assembly apply to the 2012 taxable year and each  
14 taxable year thereafter. Any property owner denied an exemption  
15 prior to this amendatory Act of the 100th General Assembly who  
16 would be entitled to an exemption under this Section, as  
17 amended, may obtain relief by certificate of error.

18 (g) Notwithstanding Sections 6 and 8 of the State Mandates  
19 Act, no reimbursement by the State is required for the  
20 implementation of any mandate created by this Section.

21 (Source: P.A. 97-716, eff. 6-29-12.)

22 Section 99. Effective date. This Act takes effect upon  
23 becoming law.