



## 100TH GENERAL ASSEMBLY

### State of Illinois

2017 and 2018

HB2900

by Rep. Joe Sosnowski

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-10

Amends the Property Tax Code. Expands the list of exempt properties not required to annually file for an exemption to include properties owned by public schools, the State, taxing districts, public libraries, fire protection districts, municipalities, housing authorities, public transportation systems, bi-state development agencies, park and conservation districts, and other specified public bodies and units of local government (currently, the list includes properties used for burial grounds or religious purposes, and property of the United States government). Effective immediately.

LRB100 08056 HLH 18141 b

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 (a) All property granted an exemption by the Department  
9 pursuant to the requirements of Section 15-5 and described in  
10 the Sections following Section 15-30 and preceding Section  
11 16-5, to the extent therein limited, is exempt from taxation.  
12 In order to maintain that exempt status, the titleholder or the  
13 owner of the beneficial interest of any property that is exempt  
14 must file with the chief county assessment officer, on or  
15 before 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,  
18 the status of the owner-resident, the satisfaction by a  
19 relevant hospital entity of the condition for an exemption  
20 under Section 15-86, or that a veteran with a disability who  
21 qualifies under Section 15-165 owned and used the property as  
22 of January 1 of that year. The nature of any change shall be  
23 stated in the affidavit. Failure to file an affidavit shall, in

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

13 (b) However, titleholders or owners of the beneficial  
14 interest in any property exempted under any of the following  
15 provisions are not required to submit an annual filing under  
16 this Section:

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

20 (2) Section 15-40 (religious purposes, orphanages, or  
21 school and religious purposes).

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

23 (4) Section 15-35 (schools), provided the school is  
24 owned by a public school district.

25 (5) Section 15-55 (state property).

26 (6) Section 15-60 (taxing district property).

1           (7) Section 15-65(e) (free public libraries), provided  
2           the public library is part of a public library district or  
3           part of another unit of local government.

4           (8) Section 15-66 (library systems and public library  
5           district).

6           (9) Section 15-70 (fire protection purposes, provided  
7           the property is owned by a fire protection district or  
8           another unit of local government).

9           (10) Section 15-75 (municipal corporations).

10          (11) Section 15-95 (housing authorities).

11          (12) Section 15-100 (public transportation systems).

12          (13) Section 15-103 (bi-state development agencies).

13          (14) Section 15-105 (park and conservation districts).

14          (15)        Section        15-110        (municipal        development  
15          corporations).

16          (16) Section 15-115 (municipal power agencies).

17          (17) Section 15-120 (municipal natural gas agencies).

18          (18) Section 15-130 (municipal corporations providing  
19          railroad terminals).

20          (19) Section 15-135 (school districts and community  
21          college districts).

22          (20) Section 15-140 (public water districts and water  
23          and drainage works).

24          (21) Section 15-145 (metropolitan water reclamation  
25          districts in counties with a population greater than  
26          3,000,000).

1           (22) Section 15-150 (forest preserve districts).

2           (23) Section 15-151 (Joliet Arsenal Development  
3           Authority).

4           (24) Section 15-155 (port districts).

5           (25) Section 15-160 (airport authorities and  
6           airports).

7           (c) If there is a change in use or ownership, however,  
8           notice must be filed pursuant to Section 15-20.

9           (d) An application for homestead exemptions shall be filed  
10          as provided in Section 15-170 (senior citizens homestead  
11          exemption), Section 15-172 (senior citizens assessment freeze  
12          homestead exemption), and Sections 15-175 (general homestead  
13          exemption), 15-176 (general alternative homestead exemption),  
14          and 15-177 (long-time occupant homestead exemption),  
15          respectively.

16          (e) For purposes of determining satisfaction of the  
17          condition for an exemption under Section 15-86:

18               (1) The "year for which exemption is sought" is the  
19               year prior to the year in which the affidavit is due.

20               (2) The "hospital year" is the fiscal year of the  
21               relevant hospital entity, or the fiscal year of one of the  
22               hospitals in the hospital system if the relevant hospital  
23               entity is a hospital system with members with different  
24               fiscal years, that ends in the year prior to the year in  
25               which the affidavit is due. However, if that fiscal year  
26               ends 3 months or less before the date on which the

1 affidavit is due, the relevant hospital entity shall file  
2 an interim affidavit based on the currently available  
3 information, and shall file a supplemental affidavit  
4 within 90 days of date on which the application was due, if  
5 the information in the relevant hospital entity's audited  
6 financial statements changes the interim affidavit's  
7 statement concerning the entity's compliance with the  
8 calculation required by Section 15-86.

9 (3) The affidavit shall be accompanied by an exhibit  
10 prepared by the relevant hospital entity showing (A) the  
11 value of the relevant hospital entity's services and  
12 activities, if any, under items (1) through (7) of  
13 subsection (e) of Section 15-86, stated separately for each  
14 item, and (B) the value relating to the relevant hospital  
15 entity's estimated property tax liability under paragraphs  
16 (A), (B), and (C) of item (1) of subsection (g) of Section  
17 15-86; under paragraphs (A), (B), and (C) of item (2) of  
18 subsection (g) of Section 15-86; and under item (3) of  
19 subsection (g) of Section 15-86.

20 (Source: P.A. 99-143, eff. 7-27-15.)

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