



100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

HB3624

by Rep. Grant Wehrli

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-172.5 new

Amends the Property Tax Code. Provides that, for real property that is improved with a permanent structure that is occupied as a residence by a person who (i) is senior citizen at any point during the taxable year, (ii) has occupied the property as his or her principal residence or domicile for at least 20 consecutive years, (iii) is liable for paying real property taxes on the property, and (iv) is an owner of record of the property or has a legal or equitable interest in the property, the total tax liability for the property shall not exceed 10% of the household income for members of the senior citizen's household. Effective immediately.

LRB100 07049 HLH 21506 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 15-172.5 as follows:

6 (35 ILCS 200/15-172.5 new)

7 Sec. 15-172.5. Senior citizens property tax liability cap.

8 (a) Notwithstanding any other provision of law, beginning
9 with the 2017 taxable year, for real property that is improved
10 with a permanent structure that is occupied as a residence by
11 an applicant who (i) is senior citizen at any point during the
12 taxable year, (ii) has occupied the property as his or her
13 principal residence or domicile for at least 20 consecutive
14 years, (iii) is liable for paying real property taxes on the
15 property, and (iv) is an owner of record of the property or has
16 a legal or equitable interest in the property as evidenced by a
17 written instrument, including a leasehold interest in a parcel
18 of property improved with a permanent structure that is a
19 single family residence that is occupied as a residence by a
20 such a person, the total tax liability for the property shall
21 not exceed 10% of the household income for members of the
22 senior citizen's household. If the county clerk is required to
23 reduce the tax extension on any parcel of property by operation

1 of this Section, the county clerk shall proportionally reduce
2 the extension for each taxing district.

3 (b) Application for the reduction under this Section shall
4 be made annually during the application period in effect for
5 the county of in which the property is located.

6 (c) As used in this Section:

7 "Household" means the applicant, the spouse of the
8 applicant, and all persons using the residence of the applicant
9 as their principal place of residence.

10 "Household income" means the combined income of the members
11 of a household for the calendar year preceding the taxable
12 year.

13 "Residence" means the principal dwelling place and
14 appurtenant structures used for residential purposes in this
15 State occupied on January 1 of the taxable year by a household
16 and so much of the surrounding land, constituting the parcel
17 upon which the dwelling place is situated, as is used for
18 residential purposes. If the Chief County Assessment Officer
19 has established a specific legal description for a portion of
20 property constituting the residence, then that portion of
21 property shall be deemed the residence for the purposes of this
22 Section.

23 "Senior citizen" means a person who is 65 years of age or
24 older during the taxable year.

25 Section 99. Effective date. This Act takes effect upon
26 becoming law.