

SB3242



100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

SB3242

Introduced 2/15/2018, by Sen. Pat McGuire

SYNOPSIS AS INTRODUCED:

See Index

Amends the Property Tax Code. Makes structural changes concerning homestead exemptions by creating separate divisions for homestead exemptions in counties with 3,000,000 or more inhabitants and counties with fewer than 3,000,000 inhabitants. Effective January 1, 2019.

LRB100 19223 HLH 34489 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 renumbering
5 Section 15-174, by changing Sections 9-275, 15-167, 15-168,
6 15-169, 15-170, 15-172, 15-173, 15-175, 15-176, 15-177, and
7 15-180, by adding Division headings to Division 20 of Article
8 10, Division 1 of Article 15, and Division 2 of Article 15, and
9 by adding Sections 15-13 and 15-163 and Division 3 of Article
10 15 as follows:

11 (35 ILCS 200/9-275)

12 Sec. 9-275. Erroneous homestead exemptions.

13 (a) For purposes of this Section:

14 "Erroneous homestead exemption" means a homestead
15 exemption that was granted for real property in a taxable year
16 if the property was not eligible for that exemption in that
17 taxable year. If the taxpayer receives an erroneous homestead
18 exemption under a single Section of this Code for the same
19 property in multiple years, that exemption is considered a
20 single erroneous homestead exemption for purposes of this
21 Section. However, if the taxpayer receives erroneous homestead
22 exemptions under multiple Sections of this Code for the same
23 property, or if the taxpayer receives erroneous homestead

1 exemptions under the same Section of this Code for multiple
2 properties, then each of those exemptions is considered a
3 separate erroneous homestead exemption for purposes of this
4 Section.

5 "Homestead exemption" means an exemption under Division 2
6 of Article 15 of this Code ~~Section 15-165 (veterans with~~
7 ~~disabilities), 15-167 (returning veterans), 15-168 (persons~~
8 ~~with disabilities), 15-169 (standard homestead for veterans~~
9 ~~with disabilities), 15-170 (senior citizens), 15-172 (senior~~
10 ~~citizens assessment freeze), 15-175 (general homestead),~~
11 ~~15-176 (alternative general homestead), or 15-177 (long-time~~
12 ~~occupant).~~

13 "Erroneous exemption principal amount" means the total
14 difference between the property taxes actually billed to a
15 property index number and the amount of property taxes that
16 would have been billed but for the erroneous exemption or
17 exemptions.

18 "Taxpayer" means the property owner or leasehold owner that
19 erroneously received a homestead exemption upon property.

20 (b) Notwithstanding any other provision of law, in counties
21 with 3,000,000 or more inhabitants, the chief county assessment
22 officer shall include the following information with each
23 assessment notice sent in a general assessment year: (1) a list
24 of each homestead exemption available under Article 15 of this
25 Code and a description of the eligibility criteria for that
26 exemption; (2) a list of each homestead exemption applied to

1 the property in the current assessment year; (3) information
2 regarding penalties and interest that may be incurred under
3 this Section if the taxpayer received an erroneous homestead
4 exemption in a previous taxable year; and (4) notice of the
5 60-day grace period available under this subsection. If, within
6 60 days after receiving his or her assessment notice, the
7 taxpayer notifies the chief county assessment officer that he
8 or she received an erroneous homestead exemption in a previous
9 taxable year, and if the taxpayer pays the erroneous exemption
10 principal amount, plus interest as provided in subsection (f),
11 then the taxpayer shall not be liable for the penalties
12 provided in subsection (f) with respect to that exemption.

13 (c) In counties with 3,000,000 or more inhabitants, when
14 the chief county assessment officer determines that one or more
15 erroneous homestead exemptions was applied to the property, the
16 erroneous exemption principal amount, together with all
17 applicable interest and penalties as provided in subsections
18 (f) and (j), shall constitute a lien in the name of the People
19 of Cook County on the property receiving the erroneous
20 homestead exemption. Upon becoming aware of the existence of
21 one or more erroneous homestead exemptions, the chief county
22 assessment officer shall cause to be served, by both regular
23 mail and certified mail, a notice of discovery as set forth in
24 subsection (c-5). The chief county assessment officer in a
25 county with 3,000,000 or more inhabitants may cause a lien to
26 be recorded against property that (1) is located in the county

1 and (2) received one or more erroneous homestead exemptions if,
2 upon determination of the chief county assessment officer, the
3 taxpayer received: (A) one or 2 erroneous homestead exemptions
4 for real property, including at least one erroneous homestead
5 exemption granted for the property against which the lien is
6 sought, during any of the 3 collection years immediately prior
7 to the current collection year in which the notice of discovery
8 is served; or (B) 3 or more erroneous homestead exemptions for
9 real property, including at least one erroneous homestead
10 exemption granted for the property against which the lien is
11 sought, during any of the 6 collection years immediately prior
12 to the current collection year in which the notice of discovery
13 is served. Prior to recording the lien against the property,
14 the chief county assessment officer shall cause to be served,
15 by both regular mail and certified mail, return receipt
16 requested, on the person to whom the most recent tax bill was
17 mailed and the owner of record, a notice of intent to record a
18 lien against the property. The chief county assessment officer
19 shall cause the notice of intent to record a lien to be served
20 within 3 years from the date on which the notice of discovery
21 was served.

22 (c-5) The notice of discovery described in subsection (c)
23 shall: (1) identify, by property index number, the property for
24 which the chief county assessment officer has knowledge
25 indicating the existence of an erroneous homestead exemption;
26 (2) set forth the taxpayer's liability for principal, interest,

1 penalties, and administrative costs including, but not limited
2 to, recording fees described in subsection (f); (3) inform the
3 taxpayer that he or she will be served with a notice of intent
4 to record a lien within 3 years from the date of service of the
5 notice of discovery; (4) inform the taxpayer that he or she may
6 pay the outstanding amount, plus interest, penalties, and
7 administrative costs at any time prior to being served with the
8 notice of intent to record a lien or within 30 days after the
9 notice of intent to record a lien is served; and (5) inform the
10 taxpayer that, if the taxpayer provided notice to the chief
11 county assessment officer as provided in subsection (d-1) of
12 Section 15-175 of this Code, upon submission by the taxpayer of
13 evidence of timely notice and receipt thereof by the chief
14 county assessment officer, the chief county assessment officer
15 will withdraw the notice of discovery and reissue a notice of
16 discovery in compliance with this Section in which the taxpayer
17 is not liable for interest and penalties for the current tax
18 year in which the notice was received.

19 For the purposes of this subsection (c-5):

20 "Collection year" means the year in which the first and
21 second installment of the current tax year is billed.

22 "Current tax year" means the year prior to the collection
23 year.

24 (d) The notice of intent to record a lien described in
25 subsection (c) shall: (1) identify, by property index number,
26 the property against which the lien is being sought; (2)

1 identify each specific homestead exemption that was
2 erroneously granted and the year or years in which each
3 exemption was granted; (3) set forth the erroneous exemption
4 principal amount due and the interest amount and any penalty
5 and administrative costs due; (4) inform the taxpayer that he
6 or she may request a hearing within 30 days after service and
7 may appeal the hearing officer's ruling to the circuit court;
8 (5) inform the taxpayer that he or she may pay the erroneous
9 exemption principal amount, plus interest and penalties,
10 within 30 days after service; and (6) inform the taxpayer that,
11 if the lien is recorded against the property, the amount of the
12 lien will be adjusted to include the applicable recording fee
13 and that fees for recording a release of the lien shall be
14 incurred by the taxpayer. A lien shall not be filed pursuant to
15 this Section if the taxpayer pays the erroneous exemption
16 principal amount, plus penalties and interest, within 30 days
17 of service of the notice of intent to record a lien.

18 (e) The notice of intent to record a lien shall also
19 include a form that the taxpayer may return to the chief county
20 assessment officer to request a hearing. The taxpayer may
21 request a hearing by returning the form within 30 days after
22 service. The hearing shall be held within 90 days after the
23 taxpayer is served. The chief county assessment officer shall
24 promulgate rules of service and procedure for the hearing. The
25 chief county assessment officer must generally follow rules of
26 evidence and practices that prevail in the county circuit

1 courts, but, because of the nature of these proceedings, the
2 chief county assessment officer is not bound by those rules in
3 all particulars. The chief county assessment officer shall
4 appoint a hearing officer to oversee the hearing. The taxpayer
5 shall be allowed to present evidence to the hearing officer at
6 the hearing. After taking into consideration all the relevant
7 testimony and evidence, the hearing officer shall make an
8 administrative decision on whether the taxpayer was
9 erroneously granted a homestead exemption for the taxable year
10 in question. The taxpayer may appeal the hearing officer's
11 ruling to the circuit court of the county where the property is
12 located as a final administrative decision under the
13 Administrative Review Law.

14 (f) A lien against the property imposed under this Section
15 shall be filed with the county recorder of deeds, but may not
16 be filed sooner than 60 days after the notice of intent to
17 record a lien was delivered to the taxpayer if the taxpayer
18 does not request a hearing, or until the conclusion of the
19 hearing and all appeals if the taxpayer does request a hearing.
20 If a lien is filed pursuant to this Section and the taxpayer
21 received one or 2 erroneous homestead exemptions during any of
22 the 3 collection years immediately prior to the current
23 collection year in which the notice of discovery is served,
24 then the erroneous exemption principal amount, plus 10%
25 interest per annum or portion thereof from the date the
26 erroneous exemption principal amount would have become due if

1 properly included in the tax bill, shall be charged against the
2 property by the chief county assessment officer. However, if a
3 lien is filed pursuant to this Section and the taxpayer
4 received 3 or more erroneous homestead exemptions during any of
5 the 6 collection years immediately prior to the current
6 collection year in which the notice of discovery is served, the
7 erroneous exemption principal amount, plus a penalty of 50% of
8 the total amount of the erroneous exemption principal amount
9 for that property and 10% interest per annum or portion thereof
10 from the date the erroneous exemption principal amount would
11 have become due if properly included in the tax bill, shall be
12 charged against the property by the chief county assessment
13 officer. If a lien is filed pursuant to this Section, the
14 taxpayer shall not be liable for interest that accrues between
15 the date the notice of discovery is served and the date the
16 lien is filed. Before recording the lien with the county
17 recorder of deeds, the chief county assessment officer shall
18 adjust the amount of the lien to add administrative costs,
19 including but not limited to the applicable recording fee, to
20 the total lien amount.

21 (g) If a person received an erroneous homestead exemption
22 under Section 15-170 and: (1) the person was the spouse, child,
23 grandchild, brother, sister, niece, or nephew of the previous
24 taxpayer; and (2) the person received the property by bequest
25 or inheritance; then the person is not liable for the penalties
26 imposed under this Section for any year or years during which

1 the chief county assessment officer did not require an annual
2 application for the exemption. However, that person is
3 responsible for any interest owed under subsection (f).

4 (h) If the erroneous homestead exemption was granted as a
5 result of a clerical error or omission on the part of the chief
6 county assessment officer, and if the taxpayer has paid the tax
7 bills as received for the year in which the error occurred,
8 then the interest and penalties authorized by this Section with
9 respect to that homestead exemption shall not be chargeable to
10 the taxpayer. However, nothing in this Section shall prevent
11 the collection of the erroneous exemption principal amount due
12 and owing.

13 (i) A lien under this Section is not valid as to (1) any
14 bona fide purchaser for value without notice of the erroneous
15 homestead exemption whose rights in and to the underlying
16 parcel arose after the erroneous homestead exemption was
17 granted but before the filing of the notice of lien; or (2) any
18 mortgagee, judgment creditor, or other lienor whose rights in
19 and to the underlying parcel arose before the filing of the
20 notice of lien. A title insurance policy for the property that
21 is issued by a title company licensed to do business in the
22 State showing that the property is free and clear of any liens
23 imposed under this Section shall be prima facie evidence that
24 the taxpayer is without notice of the erroneous homestead
25 exemption. Nothing in this Section shall be deemed to impair
26 the rights of subsequent creditors and subsequent purchasers

1 under Section 30 of the Conveyances Act.

2 (j) When a lien is filed against the property pursuant to
3 this Section, the chief county assessment officer shall mail a
4 copy of the lien to the person to whom the most recent tax bill
5 was mailed and to the owner of record, and the outstanding
6 liability created by such a lien is due and payable within 30
7 days after the mailing of the lien by the chief county
8 assessment officer. This liability is deemed delinquent and
9 shall bear interest beginning on the day after the due date at
10 a rate of 1.5% per month or portion thereof. Payment shall be
11 made to the county treasurer. Upon receipt of the full amount
12 due, as determined by the chief county assessment officer, the
13 county treasurer shall distribute the amount paid as provided
14 in subsection (k). Upon presentment by the taxpayer to the
15 chief county assessment officer of proof of payment of the
16 total liability, the chief county assessment officer shall
17 provide in reasonable form a release of the lien. The release
18 of the lien provided shall clearly inform the taxpayer that it
19 is the responsibility of the taxpayer to record the lien
20 release form with the county recorder of deeds and to pay any
21 applicable recording fees.

22 (k) The county treasurer shall pay collected erroneous
23 exemption principal amounts, pro rata, to the taxing districts,
24 or their legal successors, that levied upon the subject
25 property in the taxable year or years for which the erroneous
26 homestead exemptions were granted, except as set forth in this

1 Section. The county treasurer shall deposit collected
2 penalties and interest into a special fund established by the
3 county treasurer to offset the costs of administration of the
4 provisions of this Section by the chief county assessment
5 officer's office, as appropriated by the county board. If the
6 costs of administration of this Section exceed the amount of
7 interest and penalties collected in the special fund, the chief
8 county assessor shall be reimbursed by each taxing district or
9 their legal successors for those costs. Such costs shall be
10 paid out of the funds collected by the county treasurer on
11 behalf of each taxing district pursuant to this Section.

12 (1) The chief county assessment officer in a county with
13 3,000,000 or more inhabitants shall establish an amnesty period
14 for all taxpayers owing any tax due to an erroneous homestead
15 exemption granted in a tax year prior to the 2013 tax year. The
16 amnesty period shall begin on the effective date of this
17 amendatory Act of the 98th General Assembly and shall run
18 through December 31, 2013. If, during the amnesty period, the
19 taxpayer pays the entire arrearage of taxes due for tax years
20 prior to 2013, the county clerk shall abate and not seek to
21 collect any interest or penalties that may be applicable and
22 shall not seek civil or criminal prosecution for any taxpayer
23 for tax years prior to 2013. Failure to pay all such taxes due
24 during the amnesty period established under this Section shall
25 invalidate the amnesty period for that taxpayer.

26 The chief county assessment officer in a county with

1 3,000,000 or more inhabitants shall (i) mail notice of the
2 amnesty period with the tax bills for the second installment of
3 taxes for the 2012 assessment year and (ii) as soon as possible
4 after the effective date of this amendatory Act of the 98th
5 General Assembly, publish notice of the amnesty period in a
6 newspaper of general circulation in the county. Notices shall
7 include information on the amnesty period, its purpose, and the
8 method by which to make payment.

9 Taxpayers who are a party to any criminal investigation or
10 to any civil or criminal litigation that is pending in any
11 circuit court or appellate court, or in the Supreme Court of
12 this State, for nonpayment, delinquency, or fraud in relation
13 to any property tax imposed by any taxing district located in
14 the State on the effective date of this amendatory Act of the
15 98th General Assembly may not take advantage of the amnesty
16 period.

17 A taxpayer who has claimed 3 or more homestead exemptions
18 in error shall not be eligible for the amnesty period
19 established under this subsection.

20 (Source: P.A. 98-93, eff. 7-16-13; 98-756, eff. 7-16-14;
21 98-811, eff. 1-1-15; 98-1143, eff. 1-1-15; 99-143, eff.
22 7-27-15; 99-851, eff. 8-19-16.)

23 (35 ILCS 200/Art. 10 Div. 20 heading new)

24 Division 20. Community stabilization assessment freeze pilot
25 program

1 (35 ILCS 200/10-800) (was 35 ILCS 200/15-174)
2 Sec. 10-800 ~~15-174~~. Community stabilization assessment
3 freeze pilot program.

4 (a) Beginning January 1, 2015 and ending June 30, 2029, the
5 chief county assessment officer of any county may reduce the
6 assessed value of improvements to residential real property in
7 accordance with subsection (b) for 10 taxable years after the
8 improvements are put in service, if and only if all of the
9 following factors have been met:

10 (1) the improvements are residential;

11 (2) the parcel was purchased or otherwise conveyed to
12 the taxpayer after January 1 of the taxable year and that
13 conveyance was not a tax sale as required under the
14 Property Tax Code;

15 (3) the parcel is located in a targeted area;

16 (4) for single family homes, the taxpayer occupies the
17 improvements on the parcel as his or her primary residence;
18 for residences of one to 6 units that will not be
19 owner-occupied, the taxpayer replaces 2 primary building
20 systems as outlined in this Section;

21 (5) the transfer from the holder of the prior mortgage
22 to the taxpayer was an arm's length transaction, in that
23 the taxpayer has no legal relationship to the holder of the
24 prior mortgage;

25 (6) an existing residential dwelling structure of no

1 more than 6 units on the parcel was unoccupied at the time
2 of conveyance for a minimum of 6 months, or the parcel was
3 ordered by a court of competent jurisdiction to be
4 deconverted in accordance with the provisions governing
5 distressed condominiums as provided in the Condominium
6 Property Act;

7 (7) the parcel is clear of unreleased liens and has no
8 outstanding tax liabilities attached against it; and

9 (8) the purchase price did not exceed the Federal
10 Housing Administration's loan limits then in place for the
11 area in which the improvement is located.

12 To be eligible for the benefit conferred by this Section,
13 residential units must (i) meet local building codes, or if
14 there are no local building codes, Housing Quality Standards,
15 as determined by the U.S. Department of Housing and Urban
16 Development from time to time and (ii) be owner-occupied or in
17 need of substantial rehabilitation. "Substantial
18 rehabilitation" means, at a minimum, compliance with local
19 building codes and the replacement or renovation of at least 2
20 primary building systems. Although the cost of each primary
21 building system may vary, the combined expenditure for making
22 the building compliant with local codes and replacing primary
23 building systems must be at least \$5 per square foot, adjusted
24 by the Consumer Price Index for All Urban Consumers, as
25 published annually by the U.S. Department of Labor. "Primary
26 building systems", together with their related

1 rehabilitations, specifically approved for this program are:

2 (1) Electrical. All electrical work must comply with
3 applicable codes; it may consist of a combination of any of
4 the following alternatives:

5 (A) installing individual equipment and appliance
6 branch circuits as required by code (the minimum being
7 a kitchen appliance branch circuit);

8 (B) installing a new emergency service, including
9 emergency lighting with all associated conduits and
10 wiring;

11 (C) rewiring all existing feeder conduits ("home
12 runs") from the main switchgear to apartment area
13 distribution panels;

14 (D) installing new in-wall conduits for
15 receptacles, switches, appliances, equipment, and
16 fixtures;

17 (E) replacing power wiring for receptacles,
18 switches, appliances, equipment, and fixtures;

19 (F) installing new light fixtures throughout the
20 building including closets and central areas;

21 (G) replacing, adding, or doing work as necessary
22 to bring all receptacles, switches, and other
23 electrical devices into code compliance;

24 (H) installing a new main service, including
25 conduit, cables into the building, and main disconnect
26 switch; and

1 (I) installing new distribution panels, including
2 all panel wiring, terminals, circuit breakers, and all
3 other panel devices.

4 (2) Heating. All heating work must comply with
5 applicable codes; it may consist of a combination of any of
6 the following alternatives:

7 (A) installing a new system to replace one of the
8 following heat distribution systems: (i) piping and
9 heat radiating units, including new main line venting
10 and radiator venting; or (ii) duct work, diffusers, and
11 cold air returns; or (iii) any other type of existing
12 heat distribution and radiation/diffusion components;
13 or

14 (B) installing a new system to replace one of the
15 following heat generating units: (i) hot water/steam
16 boiler; (ii) gas furnace; or (iii) any other type of
17 existing heat generating unit.

18 (3) Plumbing. All plumbing work must comply with
19 applicable codes. Replace all or a part of the in-wall
20 supply and waste plumbing; however, main supply risers,
21 waste stacks and vents, and code-conforming waste lines
22 need not be replaced.

23 (4) Roofing. All roofing work must comply with
24 applicable codes; it may consist of either of the following
25 alternatives, separately or in combination:

26 (A) replacing all rotted roof decks and

1 insulation; or

2 (B) replacing or repairing leaking roof membranes
3 (10% is the suggested minimum replacement of
4 membrane); restoration of the entire roof is an
5 acceptable substitute for membrane replacement.

6 (5) Exterior doors and windows. Replace the exterior
7 doors and windows. Renovation of ornate entry doors is an
8 acceptable substitute for replacement.

9 (6) Floors, walls, and ceilings. Finishes must be
10 replaced or covered over with new material. Acceptable
11 replacement or covering materials are as follows:

12 (A) floors must have new carpeting, vinyl tile,
13 ceramic, refurbished wood finish, or a similar
14 substitute;

15 (B) walls must have new drywall, including joint
16 taping and painting; or

17 (C) new ceilings must be either drywall, suspended
18 type, or a similar substitute.

19 (7) Exterior walls.

20 (A) replace loose or crumbling mortar and masonry
21 with new material;

22 (B) replace or paint wall siding and trim as
23 needed;

24 (C) bring porches and balconies to a sound
25 condition; or

26 (D) any combination of (A), (B), and (C).

1 (8) Elevators. Where applicable, at least 4 of the
2 following 7 alternatives must be accomplished:

3 (A) replace or rebuild the machine room controls
4 and refurbish the elevator machine (or equivalent
5 mechanisms in the case of hydraulic elevators);

6 (B) replace hoistway electro-mechanical items
7 including: ropes, switches, limits, buffers, levelers,
8 and deflector sheaves (or equivalent mechanisms in the
9 case of hydraulic elevators);

10 (C) replace hoistway wiring;

11 (D) replace door operators and linkage;

12 (E) replace door panels at each opening;

13 (F) replace hall stations, car stations, and
14 signal fixtures; or

15 (G) rebuild the car shell and refinish the
16 interior.

17 (9) Health and safety.

18 (A) install or replace fire suppression systems;

19 (B) install or replace security systems; or

20 (C) environmental remediation of lead-based paint,
21 asbestos, leaking underground storage tanks, or radon.

22 (10) Energy conservation improvements undertaken to
23 limit the amount of solar energy absorbed by a building's
24 roof or to reduce energy use for the property, including
25 any of the following activities:

26 (A) installing or replacing reflective roof

- 1 coatings (flat roofs);
- 2 (B) installing or replacing R-38 roof insulation;
- 3 (C) installing or replacing R-19 perimeter wall
- 4 insulation;
- 5 (D) installing or replacing insulated entry doors;
- 6 (E) installing or replacing Low E, insulated
- 7 windows;
- 8 (F) installing or replacing low-flow plumbing
- 9 fixtures;
- 10 (G) installing or replacing 90% sealed combustion
- 11 heating systems;
- 12 (H) installing or replacing direct exhaust hot
- 13 water heaters;
- 14 (I) installing or replacing mechanical ventilation
- 15 to exterior for kitchens and baths;
- 16 (J) installing or replacing Energy Star
- 17 appliances;
- 18 (K) installing low VOC interior paints on interior
- 19 finishes;
- 20 (L) installing or replacing fluorescent lighting
- 21 in common areas; or
- 22 (M) installing or replacing grading and
- 23 landscaping to promote on-site water retention.

24 (b) For the first 7 years after the improvements are placed

25 in service, the assessed value of the improvements shall be

26 reduced by an amount equal to 90% of the difference between the

1 base year assessed value of the improvements and the assessed
2 value of the improvements in the current taxable year. The
3 property will continue to be eligible for the benefits under
4 this Section in the eighth and ninth taxable years after the
5 improvements are placed in service, calculated as follows, if
6 and only if all of the factors in subsection (a) of this
7 Section continue to be met: in the eighth taxable year, the
8 assessed value of the improvements shall be reduced by an
9 amount equal to 65% of the difference between the base year
10 assessed value of the improvements and the assessed value of
11 the improvements in the current taxable year, and in the ninth
12 taxable year, the assessed value of the improvements shall be
13 reduced by an amount equal to 35% of the difference between the
14 base year assessed value of the improvements and the assessed
15 value of the improvements in the current taxable year. The
16 benefit will cease in the tenth taxable year.

17 (c) In order to receive benefits under this Section, in
18 addition to any information required by the chief county
19 assessment officer, the taxpayer must also submit the following
20 information to the chief county assessment officer for review:

21 (1) the owner's name;

22 (2) the postal address and permanent index number of
23 the parcel;

24 (3) a deed or other instrument conveying the parcel to
25 the current owner;

26 (4) evidence that the purchase price is within the

1 Federal Housing Administration's loan limits for the area
2 in which the improvement is located;

3 (5) certification that the parcel was unoccupied at the
4 time of conveyance to the current owner for a minimum of at
5 least 6 months;

6 (6) evidence that the parcel is clear of unreleased
7 liens and has no outstanding tax liabilities attached
8 against it;

9 (7) evidence that the improvements meet local building
10 codes, or if there are no local building codes, Housing
11 Quality Standards, as determined by the U.S. Department of
12 Housing and Urban Development from time to time, which may
13 be shown by a certificate of occupancy issued by the
14 appropriate local government or the certification by a home
15 inspector licensed by the State of Illinois; and

16 (8) any additional information as reasonably required
17 by the chief county assessment officer.

18 (d) The chief county assessment officer shall notify the
19 taxpayer as to whether or not the parcel meets the requirements
20 of this Section. If the parcel does not meet the requirements
21 of this Section, the chief county assessment officer shall
22 provide written notice of any deficiencies to the taxpayer, who
23 will then have 14 days from the date of notification to provide
24 supplemental information showing compliance with this Section.
25 If the taxpayer does not exercise this right to cure the
26 deficiency, or if the information submitted, in the sole

1 judgment of the chief county assessment officer, is
2 insufficient to meet the requirements of this Section, the
3 chief county assessment officer shall provide a written
4 explanation of the reasons for denial. A taxpayer may
5 subsequently reapply for the benefit if the deficiencies are
6 cured at a later date, but no later than 2019. The chief county
7 assessment officer may charge a reasonable application fee to
8 offset the administrative expenses associated with the
9 program.

10 (e) The benefit conferred by this Section is limited as
11 follows:

12 (1) The owner is eligible to apply for the benefit
13 conferred by this Section beginning January 1, 2015 through
14 December 31, 2019. If approved, the reduction will be
15 effective for the current taxable year, which will be
16 reflected in the tax bill issued in the following taxable
17 year.

18 (2) The reduction outlined in this Section shall
19 continue for a period of 10 years, and may not be extended
20 or renewed for any additional period.

21 (3) At the completion of the assessment freeze period
22 described here, the entire parcel will be assessed as
23 otherwise provided in this Code.

24 (4) If there is a transfer of ownership during the
25 period of the assessment freeze, then the benefit conferred
26 by this Section shall not apply on or after the date of

1 that transfer unless (i) the property is conveyed by an
2 owner who does not occupy the improvements as a primary
3 residence to an owner who will occupy the improvements as a
4 primary residence and (ii) all requirements of this Section
5 continue to be met.

6 (f) If the taxpayer does not occupy or intend to occupy the
7 residential dwelling as his or her principal residence within a
8 reasonable time, as determined by the chief county assessment
9 officer, the taxpayer must:

10 (1) immediately secure the residential dwelling in
11 accordance with the requirements of this Section;

12 (2) complete sufficient rehabilitation to bring the
13 improvements into compliance with local building codes,
14 including, without limitation, regulations concerning
15 lead-based paint and asbestos remediation; and

16 (3) complete rehabilitation within 18 months of
17 conveyance.

18 (g) For the purposes of this Section,

19 "Base year" means the taxable year prior to the taxable
20 year in which the property is purchased by the eligible
21 homeowner.

22 "Secure" means that:

23 (1) all doors and windows are closed and secured
24 using secure doors, windows without broken or cracked
25 panes, commercial-quality metal security panels filled
26 with like-kind material as the surrounding wall, or

1 plywood installed and secured in accordance with local
2 ordinances; at least one building entrance shall be
3 accessible from the exterior and secured with a door
4 that is locked to allow access only to authorized
5 persons;

6 (2) all grass and weeds on the vacant residential
7 property are maintained below 10 inches in height,
8 unless a local ordinance imposes a lower height;

9 (3) debris, trash, and litter on any portion of the
10 exterior of the vacant residential property is removed
11 in compliance with local ordinance;

12 (4) fences, gates, stairs, and steps that lead to
13 the main entrance of the building are maintained in a
14 structurally sound and reasonable manner;

15 (5) the property is winterized when appropriate;

16 (6) the exterior of the improvements are
17 reasonably maintained to ensure the safety of
18 passersby; and

19 (7) vermin and pests are regularly exterminated on
20 the exterior and interior of the property.

21 "Targeted area" means a distressed community that
22 meets the geographic, poverty, and unemployment criteria
23 for a distressed community set forth in 12 C.F.R. 1806.200.
24 (Source: P.A. 98-789, eff. 1-1-15.)

25 (35 ILCS 200/Art. 15 Div. 1 heading new)

1 Division 1. Non-homestead exemptions in all counties

2 (35 ILCS 200/15-13 new)

3 Sec. 15-13. Applicability. This Division 1 applies in all
4 counties and encompasses this Section and Sections occurring
5 after this Section and prior to Section 15-163.

6 (35 ILCS 200/Art. 15 Div. 2 heading new)

7 Division 2. Homestead exemptions in counties of 3,000,000 or
8 more inhabitants

9 (35 ILCS 200/15-163 new)

10 Sec. 15-163. Applicability. This Division 2 applies in
11 counties with 3,000,000 or more inhabitants and encompasses
12 this Section and Sections occurring after this Section and
13 prior to Section 15-261.

14 (35 ILCS 200/15-167)

15 Sec. 15-167. Returning Veterans' Homestead Exemption.

16 (a) Beginning with taxable year 2007, a homestead
17 exemption, limited to a reduction set forth under subsection
18 (b), from the property's value, as equalized or assessed by the
19 Department, is granted for property that is owned and occupied
20 as the principal residence of a veteran returning from an armed
21 conflict involving the armed forces of the United States who is
22 liable for paying real estate taxes on the property and is an

1 owner of record of the property or has a legal or equitable
2 interest therein as evidenced by a written instrument, except
3 for a leasehold interest, other than a leasehold interest of
4 land on which a single family residence is located, which is
5 occupied as the principal residence of a veteran returning from
6 an armed conflict involving the armed forces of the United
7 States who has an ownership interest therein, legal, equitable
8 or as a lessee, and on which he or she is liable for the payment
9 of property taxes. For purposes of the exemption under this
10 Section, "veteran" means an Illinois resident who has served as
11 a member of the United States Armed Forces, a member of the
12 Illinois National Guard, or a member of the United States
13 Reserve Forces.

14 (b) The ~~In all counties, the~~ reduction is \$5,000 for the
15 taxable year in which the veteran returns from active duty in
16 an armed conflict involving the armed forces of the United
17 States; however, if the veteran first acquires his or her
18 principal residence during the taxable year in which he or she
19 returns, but after January 1 of that year, and if the property
20 is owned and occupied by the veteran as a principal residence
21 on January 1 of the next taxable year, he or she may apply the
22 exemption for the next taxable year, and only the next taxable
23 year, after he or she returns. Beginning in taxable year 2010,
24 the reduction shall also be allowed for the taxable year after
25 the taxable year in which the veteran returns from active duty
26 in an armed conflict involving the armed forces of the United

1 States. For land improved with an apartment building owned and
2 operated as a cooperative, the maximum reduction from the value
3 of the property, as equalized by the Department, must be
4 multiplied by the number of apartments or units occupied by a
5 veteran returning from an armed conflict involving the armed
6 forces of the United States who is liable, by contract with the
7 owner or owners of record, for paying property taxes on the
8 property and is an owner of record of a legal or equitable
9 interest in the cooperative apartment building, other than a
10 leasehold interest. In a cooperative where a homestead
11 exemption has been granted, the cooperative association or the
12 management firm of the cooperative or facility shall credit the
13 savings resulting from that exemption only to the apportioned
14 tax liability of the owner or resident who qualified for the
15 exemption. Any person who willfully refuses to so credit the
16 savings is guilty of a Class B misdemeanor.

17 (c) Application must be made during the application period
18 in effect for the county of his or her residence. The assessor
19 ~~or chief county assessment officer~~ may determine the
20 eligibility of residential property to receive the homestead
21 exemption provided by this Section by application, visual
22 inspection, questionnaire, or other reasonable methods. The
23 determination must be made in accordance with guidelines
24 established by the Department.

25 (d) The exemption under this Section is in addition to any
26 other homestead exemption provided in this Article 15.

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

4 (Source: P.A. 96-1288, eff. 7-26-10; 96-1418, eff. 8-2-10;
5 97-333, eff. 8-12-11.)

6 (35 ILCS 200/15-168)

7 Sec. 15-168. Homestead exemption for persons with
8 disabilities.

9 (a) Beginning with taxable year 2007, an annual homestead
10 exemption is granted to persons with disabilities in the amount
11 of \$2,000, except as provided in subsection (c), to be deducted
12 from the property's value as equalized or assessed by the
13 Department of Revenue. The person with a disability shall
14 receive the homestead exemption upon meeting the following
15 requirements:

16 (1) The property must be occupied as the primary
17 residence by the person with a disability.

18 (2) The person with a disability must be liable for
19 paying the real estate taxes on the property.

20 (3) The person with a disability must be an owner of
21 record of the property or have a legal or equitable
22 interest in the property as evidenced by a written
23 instrument. In the case of a leasehold interest in
24 property, the lease must be for a single family residence.

25 A person who has a disability during the taxable year is

1 eligible to apply for this homestead exemption during that
2 taxable year. Application must be made during the application
3 period in effect for the county of residence. If a homestead
4 exemption has been granted under this Section and the person
5 awarded the exemption subsequently becomes a resident of a
6 facility licensed under the Nursing Home Care Act, the
7 Specialized Mental Health Rehabilitation Act of 2013, the ID/DD
8 Community Care Act, or the MC/DD Act, then the exemption shall
9 continue (i) so long as the residence continues to be occupied
10 by the qualifying person's spouse or (ii) if the residence
11 remains unoccupied but is still owned by the person qualified
12 for the homestead exemption.

13 (b) For the purposes of this Section, "person with a
14 disability" means a person unable to engage in any substantial
15 gainful activity by reason of a medically determinable physical
16 or mental impairment which can be expected to result in death
17 or has lasted or can be expected to last for a continuous
18 period of not less than 12 months. Persons with disabilities
19 filing claims under this Act shall submit proof of disability
20 in such form and manner as the Department shall by rule and
21 regulation prescribe. Proof that a claimant is eligible to
22 receive disability benefits under the Federal Social Security
23 Act shall constitute proof of disability for purposes of this
24 Act. Issuance of an Illinois Person with a Disability
25 Identification Card stating that the claimant is under a Class
26 2 disability, as defined in Section 4A of the Illinois

1 Identification Card Act, shall constitute proof that the person
2 named thereon is a person with a disability for purposes of
3 this Act. A person with a disability not covered under the
4 Federal Social Security Act and not presenting an Illinois
5 Person with a Disability Identification Card stating that the
6 claimant is under a Class 2 disability shall be examined by a
7 physician, advanced practice registered nurse, or physician
8 assistant designated by the Department, and his status as a
9 person with a disability determined using the same standards as
10 used by the Social Security Administration. The costs of any
11 required examination shall be borne by the claimant.

12 (c) For land improved with (i) an apartment building owned
13 and operated as a cooperative or (ii) a life care facility as
14 defined under Section 2 of the Life Care Facilities Act that is
15 considered to be a cooperative, the maximum reduction from the
16 value of the property, as equalized or assessed by the
17 Department, shall be multiplied by the number of apartments or
18 units occupied by a person with a disability. The person with a
19 disability shall receive the homestead exemption upon meeting
20 the following requirements:

21 (1) The property must be occupied as the primary
22 residence by the person with a disability.

23 (2) The person with a disability must be liable by
24 contract with the owner or owners of record for paying the
25 apportioned property taxes on the property of the
26 cooperative or life care facility. In the case of a life

1 care facility, the person with a disability must be liable
2 for paying the apportioned property taxes under a life care
3 contract as defined in Section 2 of the Life Care
4 Facilities Act.

5 (3) The person with a disability must be an owner of
6 record of a legal or equitable interest in the cooperative
7 apartment building. A leasehold interest does not meet this
8 requirement.

9 If a homestead exemption is granted under this subsection, the
10 cooperative association or management firm shall credit the
11 savings resulting from the exemption to the apportioned tax
12 liability of the qualifying person with a disability. The
13 assessor ~~chief county assessment officer~~ may request
14 reasonable proof that the association or firm has properly
15 credited the exemption. A person who willfully refuses to
16 credit an exemption to the qualified person with a disability
17 is guilty of a Class B misdemeanor.

18 (d) The assessor ~~chief county assessment officer~~ shall
19 determine the eligibility of property to receive the homestead
20 exemption according to guidelines established by the
21 Department. After a person has received an exemption under this
22 Section, an annual verification of eligibility for the
23 exemption shall be mailed to the taxpayer.

24 ~~In counties with fewer than 3,000,000 inhabitants, the~~
25 ~~chief county assessment officer shall provide to each person~~
26 ~~granted a homestead exemption under this Section a form to~~

1 ~~designate any other person to receive a duplicate of any notice~~
2 ~~of delinquency in the payment of taxes assessed and levied~~
3 ~~under this Code on the person's qualifying property. The~~
4 ~~duplicate notice shall be in addition to the notice required to~~
5 ~~be provided to the person receiving the exemption and shall be~~
6 ~~given in the manner required by this Code. The person filing~~
7 ~~the request for the duplicate notice shall pay an~~
8 ~~administrative fee of \$5 to the chief county assessment~~
9 ~~officer. The assessment officer shall then file the executed~~
10 ~~designation with the county collector, who shall issue the~~
11 ~~duplicate notices as indicated by the designation. A~~
12 ~~designation may be rescinded by the person with a disability in~~
13 ~~the manner required by the chief county assessment officer.~~

14 (e) A taxpayer who claims an exemption under Section 15-165
15 or 15-169 may not claim an exemption under this Section.

16 (Source: P.A. 99-143, eff. 7-27-15; 99-180, eff. 7-29-15;
17 99-581, eff. 1-1-17; 99-642, eff. 7-28-16; 100-513, eff.
18 1-1-18.)

19 (35 ILCS 200/15-169)

20 Sec. 15-169. Homestead exemption for veterans with
21 disabilities.

22 (a) Beginning with taxable year 2007, an annual homestead
23 exemption, limited to the amounts set forth in subsections (b)
24 and (b-3), is granted for property that is used as a qualified
25 residence by a veteran with a disability.

1 (b) For taxable years prior to 2015, the amount of the
2 exemption under this Section is as follows:

3 (1) for veterans with a service-connected disability
4 of at least (i) 75% for exemptions granted in taxable years
5 2007 through 2009 and (ii) 70% for exemptions granted in
6 taxable year 2010 and each taxable year thereafter, as
7 certified by the United States Department of Veterans
8 Affairs, the annual exemption is \$5,000; and

9 (2) for veterans with a service-connected disability
10 of at least 50%, but less than (i) 75% for exemptions
11 granted in taxable years 2007 through 2009 and (ii) 70% for
12 exemptions granted in taxable year 2010 and each taxable
13 year thereafter, as certified by the United States
14 Department of Veterans Affairs, the annual exemption is
15 \$2,500.

16 (b-3) For taxable years 2015 and thereafter:

17 (1) if the veteran has a service connected disability
18 of 30% or more but less than 50%, as certified by the
19 United States Department of Veterans Affairs, then the
20 annual exemption is \$2,500;

21 (2) if the veteran has a service connected disability
22 of 50% or more but less than 70%, as certified by the
23 United States Department of Veterans Affairs, then the
24 annual exemption is \$5,000; and

25 (3) if the veteran has a service connected disability
26 of 70% or more, as certified by the United States

1 Department of Veterans Affairs, then the property is exempt
2 from taxation under this Code.

3 (b-5) If a homestead exemption is granted under this
4 Section and the person awarded the exemption subsequently
5 becomes a resident of a facility licensed under the Nursing
6 Home Care Act or a facility operated by the United States
7 Department of Veterans Affairs, then the exemption shall
8 continue (i) so long as the residence continues to be occupied
9 by the qualifying person's spouse or (ii) if the residence
10 remains unoccupied but is still owned by the person who
11 qualified for the homestead exemption.

12 (c) The tax exemption under this Section carries over to
13 the benefit of the veteran's surviving spouse as long as the
14 spouse holds the legal or beneficial title to the homestead,
15 permanently resides thereon, and does not remarry. If the
16 surviving spouse sells the property, an exemption not to exceed
17 the amount granted from the most recent ad valorem tax roll may
18 be transferred to his or her new residence as long as it is
19 used as his or her primary residence and he or she does not
20 remarry.

21 (c-1) Beginning with taxable year 2015, nothing in this
22 Section shall require the veteran to have qualified for or
23 obtained the exemption before death if the veteran was killed
24 in the line of duty.

25 (d) The exemption under this Section applies for taxable
26 year 2007 and thereafter. A taxpayer who claims an exemption

1 under Section 15-165 or 15-168 may not claim an exemption under
2 this Section.

3 (e) Each taxpayer who has been granted an exemption under
4 this Section must reapply on an annual basis. Application must
5 be made during the application period in effect for the county
6 of his or her residence. The assessor ~~or chief county~~
7 ~~assessment officer~~ may determine the eligibility of
8 residential property to receive the homestead exemption
9 provided by this Section by application, visual inspection,
10 questionnaire, or other reasonable methods. The determination
11 must be made in accordance with guidelines established by the
12 Department.

13 (f) For the purposes of this Section:

14 "Qualified residence" means real property, but less any
15 portion of that property that is used for commercial purposes,
16 with an equalized assessed value of less than \$250,000 that is
17 the primary residence of a veteran with a disability. Property
18 rented for more than 6 months is presumed to be used for
19 commercial purposes.

20 "Veteran" means an Illinois resident who has served as a
21 member of the United States Armed Forces on active duty or
22 State active duty, a member of the Illinois National Guard, or
23 a member of the United States Reserve Forces and who has
24 received an honorable discharge.

25 (Source: P.A. 98-1145, eff. 12-30-14; 99-143, eff. 7-27-15;
26 99-375, eff. 8-17-15; 99-642, eff. 7-28-16.)

1 (35 ILCS 200/15-170)

2 Sec. 15-170. Senior citizens homestead exemption. An
3 annual homestead exemption limited, except as described here
4 with relation to cooperatives or life care facilities, to a
5 maximum reduction set forth below from the property's value, as
6 equalized or assessed by the Department, is granted for
7 property that is occupied as a residence by a person 65 years
8 of age or older who is liable for paying real estate taxes on
9 the property and is an owner of record of the property or has a
10 legal or equitable interest therein as evidenced by a written
11 instrument, except for a leasehold interest, other than a
12 leasehold interest of land on which a single family residence
13 is located, which is occupied as a residence by a person 65
14 years or older who has an ownership interest therein, legal,
15 equitable or as a lessee, and on which he or she is liable for
16 the payment of property taxes. Before taxable year 2004, the
17 maximum reduction shall be \$2,500 ~~in counties with 3,000,000 or~~
18 ~~more inhabitants and \$2,000 in all other counties.~~ For taxable
19 years 2004 through 2005, the maximum reduction shall be \$3,000
20 ~~in all counties.~~ For taxable years 2006 and 2007, the maximum
21 reduction shall be \$3,500. For taxable years 2008 through 2011,
22 the maximum reduction is \$4,000 ~~in all counties.~~ For taxable
23 year 2012, the maximum reduction is \$5,000 ~~in counties with~~
24 ~~3,000,000 or more inhabitants and \$4,000 in all other counties.~~
25 For taxable years 2013 through 2016, the maximum reduction is

1 \$5,000 ~~in all counties~~. For taxable years 2017 and thereafter,
2 the maximum reduction is \$8,000 ~~in counties with 3,000,000 or~~
3 ~~more inhabitants and \$5,000 in all other counties~~.

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

1 Sections 15-175, 15-176, and 15-177, "life care facility" means
2 a facility, as defined in Section 2 of the Life Care Facilities
3 Act, with which the applicant for the homestead exemption has a
4 life care contract as defined in that Act.

5 When a homestead exemption has been granted under this
6 Section and the person qualifying subsequently becomes a
7 resident of a facility licensed under the Assisted Living and
8 Shared Housing Act, the Nursing Home Care Act, the Specialized
9 Mental Health Rehabilitation Act of 2013, the ID/DD Community
10 Care Act, or the MC/DD Act, the exemption shall continue so
11 long as the residence continues to be occupied by the
12 qualifying person's spouse if the spouse is 65 years of age or
13 older, or if the residence remains unoccupied but is still
14 owned by the person qualified for the homestead exemption.

15 A person who will be 65 years of age during the current
16 assessment year shall be eligible to apply for the homestead
17 exemption during that assessment year. Application shall be
18 made during the application period in effect for the county of
19 his residence.

20 Beginning with assessment year 2003, for taxes payable in
21 2004, property that is first occupied as a residence after
22 January 1 of any assessment year by a person who is eligible
23 for the senior citizens homestead exemption under this Section
24 must be granted a pro-rata exemption for the assessment year.
25 The amount of the pro-rata exemption is the exemption allowed
26 in the county under this Section divided by 365 and multiplied

1 by the number of days during the assessment year the property
2 is occupied as a residence by a person eligible for the
3 exemption under this Section. The assessor ~~chief county~~
4 ~~assessment officer~~ must adopt reasonable procedures to
5 establish eligibility for this pro-rata exemption.

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

15 ~~The chief county assessment officer of each county with~~
16 ~~less than 3,000,000 inhabitants shall provide to each person~~
17 ~~allowed a homestead exemption under this Section a form to~~
18 ~~designate any other person to receive a duplicate of any notice~~
19 ~~of delinquency in the payment of taxes assessed and levied~~
20 ~~under this Code on the property of the person receiving the~~
21 ~~exemption. The duplicate notice shall be in addition to the~~
22 ~~notice required to be provided to the person receiving the~~
23 ~~exemption, and shall be given in the manner required by this~~
24 ~~Code. The person filing the request for the duplicate notice~~
25 ~~shall pay a fee of \$5 to cover administrative costs to the~~
26 ~~supervisor of assessments, who shall then file the executed~~

1 ~~designation with the county collector. Notwithstanding any~~
2 ~~other provision of this Code to the contrary, the filing of~~
3 ~~such an executed designation requires the county collector to~~
4 ~~provide duplicate notices as indicated by the designation. A~~
5 ~~designation may be rescinded by the person who executed such~~
6 ~~designation at any time, in the manner and form required by the~~
7 ~~chief county assessment officer.~~

8 The assessor or ~~chief county assessment officer~~ may
9 determine the eligibility of residential property to receive
10 the homestead exemption provided by this Section by
11 application, visual inspection, questionnaire or other
12 reasonable methods. The determination shall be made in
13 accordance with guidelines established by the Department.

14 Beginning ~~In counties with 3,000,000 or more inhabitants,~~
15 ~~beginning~~ in taxable year 2010, each taxpayer who has been
16 granted an exemption under this Section must reapply on an
17 annual basis. The assessor ~~chief county assessment officer~~
18 shall mail the application to the taxpayer. ~~In counties with~~
19 ~~less than 3,000,000 inhabitants, the county board may by~~
20 ~~resolution provide that if a person has been granted a~~
21 ~~homestead exemption under this Section, the person qualifying~~
22 ~~need not reapply for the exemption.~~

23 ~~In counties with less than 3,000,000 inhabitants, if the~~
24 ~~assessor or chief county assessment officer requires annual~~
25 ~~application for verification of eligibility for an exemption~~
26 ~~once granted under this Section, the application shall be~~

1 ~~mailed to the taxpayer.~~

2 The assessor ~~or chief county assessment~~ officer shall
3 notify each person who qualifies for an exemption under this
4 Section that the person may also qualify for deferral of real
5 estate taxes under the Senior Citizens Real Estate Tax Deferral
6 Act. The notice shall set forth the qualifications needed for
7 deferral of real estate taxes, the address and telephone number
8 of county collector, and a statement that applications for
9 deferral of real estate taxes may be obtained from the county
10 collector.

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

14 (Source: P.A. 99-180, eff. 7-29-15; 100-401, eff. 8-25-17.)

15 (35 ILCS 200/15-172)

16 Sec. 15-172. Senior Citizens Assessment Freeze Homestead
17 Exemption.

18 (a) This Section may be cited as the Senior Citizens
19 Assessment Freeze Homestead Exemption.

20 (b) As used in this Section:

21 "Applicant" means an individual who has filed an
22 application under this Section.

23 "Base amount" means the base year equalized assessed value
24 of the residence plus the first year's equalized assessed value
25 of any added improvements which increased the assessed value of

1 the residence after the base year.

2 "Base year" means the taxable year prior to the taxable
3 year for which the applicant first qualifies and applies for
4 the exemption provided that in the prior taxable year the
5 property was improved with a permanent structure that was
6 occupied as a residence by the applicant who was liable for
7 paying real property taxes on the property and who was either
8 (i) an owner of record of the property or had legal or
9 equitable interest in the property as evidenced by a written
10 instrument or (ii) had a legal or equitable interest as a
11 lessee in the parcel of property that was single family
12 residence. If in any subsequent taxable year for which the
13 applicant applies and qualifies for the exemption the equalized
14 assessed value of the residence is less than the equalized
15 assessed value in the existing base year (provided that such
16 equalized assessed value is not based on an assessed value that
17 results from a temporary irregularity in the property that
18 reduces the assessed value for one or more taxable years), then
19 that subsequent taxable year shall become the base year until a
20 new base year is established under the terms of this paragraph.
21 For taxable year 1999 only, assessor ~~the Chief County~~
22 ~~Assessment Officer~~ shall review (i) all taxable years for which
23 the applicant applied and qualified for the exemption and (ii)
24 the existing base year. The assessor ~~assessment officer~~ shall
25 select as the new base year the year with the lowest equalized
26 assessed value. An equalized assessed value that is based on an

1 assessed value that results from a temporary irregularity in
2 the property that reduces the assessed value for one or more
3 taxable years shall not be considered the lowest equalized
4 assessed value. The selected year shall be the base year for
5 taxable year 1999 and thereafter until a new base year is
6 established under the terms of this paragraph.

7 ~~"Chief County Assessment Officer" means the County~~
8 ~~Assessor or Supervisor of Assessments of the county in which~~
9 ~~the property is located.~~

10 "Equalized assessed value" means the assessed value as
11 equalized by the Illinois Department of Revenue.

12 "Household" means the applicant, the spouse of the
13 applicant, and all persons using the residence of the applicant
14 as their principal place of residence.

15 "Household income" means the combined income of the members
16 of a household for the calendar year preceding the taxable
17 year.

18 "Income" has the same meaning as provided in Section 3.07
19 of the Senior Citizens and Persons with Disabilities Property
20 Tax Relief Act, except that, beginning in assessment year 2001,
21 "income" does not include veteran's benefits.

22 "Internal Revenue Code of 1986" means the United States
23 Internal Revenue Code of 1986 or any successor law or laws
24 relating to federal income taxes in effect for the year
25 preceding the taxable year.

26 "Life care facility that qualifies as a cooperative" means

1 a facility as defined in Section 2 of the Life Care Facilities
2 Act.

3 "Maximum income limitation" means:

4 (1) \$35,000 prior to taxable year 1999;

5 (2) \$40,000 in taxable years 1999 through 2003;

6 (3) \$45,000 in taxable years 2004 through 2005;

7 (4) \$50,000 in taxable years 2006 and 2007;

8 (5) \$55,000 in taxable years 2008 through 2016;

9 (6) for taxable years ~~year~~ 2017 and thereafter, ~~(i)~~

10 \$65,000 for all qualified property ~~located in a county with~~

11 ~~3,000,000 or more inhabitants and (ii) \$55,000 for~~

12 ~~qualified property located in a county with fewer than~~

13 ~~3,000,000 inhabitants; and~~

14 ~~(7) for taxable years 2018 and thereafter, \$65,000 for~~

15 ~~all qualified property.~~

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

26 "Taxable year" means the calendar year during which ad

1 valorem property taxes payable in the next succeeding year are
2 levied.

3 (c) Beginning in taxable year 1994, a senior citizens
4 assessment freeze homestead exemption is granted for real
5 property that is improved with a permanent structure that is
6 occupied as a residence by an applicant who (i) is 65 years of
7 age or older during the taxable year, (ii) has a household
8 income that does not exceed the maximum income limitation,
9 (iii) is liable for paying real property taxes on the property,
10 and (iv) is an owner of record of the property or has a legal or
11 equitable interest in the property as evidenced by a written
12 instrument. This homestead exemption shall also apply to a
13 leasehold interest in a parcel of property improved with a
14 permanent structure that is a single family residence that is
15 occupied as a residence by a person who (i) is 65 years of age
16 or older during the taxable year, (ii) has a household income
17 that does not exceed the maximum income limitation, (iii) has a
18 legal or equitable ownership interest in the property as
19 lessee, and (iv) is liable for the payment of real property
20 taxes on that property.

21 ~~The In counties of 3,000,000 or more inhabitants, the~~
22 amount of the exemption for all taxable years is the equalized
23 assessed value of the residence in the taxable year for which
24 application is made minus the base amount. ~~In all other~~
25 ~~counties, the amount of the exemption is as follows: (i)~~
26 ~~through taxable year 2005 and for taxable year 2007 and~~

1 ~~thereafter, the amount of this exemption shall be the equalized~~
2 ~~assessed value of the residence in the taxable year for which~~
3 ~~application is made minus the base amount; and (ii) for taxable~~
4 ~~year 2006, the amount of the exemption is as follows:~~

5 ~~(1) For an applicant who has a household income of~~
6 ~~\$45,000 or less, the amount of the exemption is the~~
7 ~~equalized assessed value of the residence in the taxable~~
8 ~~year for which application is made minus the base amount.~~

9 ~~(2) For an applicant who has a household income~~
10 ~~exceeding \$45,000 but not exceeding \$46,250, the amount of~~
11 ~~the exemption is (i) the equalized assessed value of the~~
12 ~~residence in the taxable year for which application is made~~
13 ~~minus the base amount (ii) multiplied by 0.8.~~

14 ~~(3) For an applicant who has a household income~~
15 ~~exceeding \$46,250 but not exceeding \$47,500, the amount of~~
16 ~~the exemption is (i) the equalized assessed value of the~~
17 ~~residence in the taxable year for which application is made~~
18 ~~minus the base amount (ii) multiplied by 0.6.~~

19 ~~(4) For an applicant who has a household income~~
20 ~~exceeding \$47,500 but not exceeding \$48,750, the amount of~~
21 ~~the exemption is (i) the equalized assessed value of the~~
22 ~~residence in the taxable year for which application is made~~
23 ~~minus the base amount (ii) multiplied by 0.4.~~

24 ~~(5) For an applicant who has a household income~~
25 ~~exceeding \$48,750 but not exceeding \$50,000, the amount of~~
26 ~~the exemption is (i) the equalized assessed value of the~~

1 ~~residence in the taxable year for which application is made~~
2 ~~minus the base amount (ii) multiplied by 0.2.~~

3 When the applicant is a surviving spouse of an applicant
4 for a prior year for the same residence for which an exemption
5 under this Section has been granted, the base year and base
6 amount for that residence are the same as for the applicant for
7 the prior year.

8 Each year at the time the assessment books are certified to
9 the County Clerk, the Board of Review or Board of Appeals shall
10 give to the County Clerk a list of the assessed values of
11 improvements on each parcel qualifying for this exemption that
12 were added after the base year for this parcel and that
13 increased the assessed value of the property.

14 In the case of land improved with an apartment building
15 owned and operated as a cooperative or a building that is a
16 life care facility that qualifies as a cooperative, the maximum
17 reduction from the equalized assessed value of the property is
18 limited to the sum of the reductions calculated for each unit
19 occupied as a residence by a person or persons (i) 65 years of
20 age or older, (ii) with a household income that does not exceed
21 the maximum income limitation, (iii) who is liable, by contract
22 with the owner or owners of record, for paying real property
23 taxes on the property, and (iv) who is an owner of record of a
24 legal or equitable interest in the cooperative apartment
25 building, other than a leasehold interest. In the instance of a
26 cooperative where a homestead exemption has been granted under

1 this Section, the cooperative association or its management
2 firm shall credit the savings resulting from that exemption
3 only to the apportioned tax liability of the owner who
4 qualified for the exemption. Any person who willfully refuses
5 to credit that savings to an owner who qualifies for the
6 exemption is guilty of a Class B misdemeanor.

7 When a homestead exemption has been granted under this
8 Section and an applicant then becomes a resident of a facility
9 licensed under the Assisted Living and Shared Housing Act, the
10 Nursing Home Care Act, the Specialized Mental Health
11 Rehabilitation Act of 2013, the ID/DD Community Care Act, or
12 the MC/DD Act, the exemption shall be granted in subsequent
13 years so long as the residence (i) continues to be occupied by
14 the qualified applicant's spouse or (ii) if remaining
15 unoccupied, is still owned by the qualified applicant for the
16 homestead exemption.

17 Beginning January 1, 1997, when an individual dies who
18 would have qualified for an exemption under this Section, and
19 the surviving spouse does not independently qualify for this
20 exemption because of age, the exemption under this Section
21 shall be granted to the surviving spouse for the taxable year
22 preceding and the taxable year of the death, provided that,
23 except for age, the surviving spouse meets all other
24 qualifications for the granting of this exemption for those
25 years.

26 When married persons maintain separate residences, the

1 exemption provided for in this Section may be claimed by only
2 one of such persons and for only one residence.

3 ~~For taxable year 1994 only, in counties having less than~~
4 ~~3,000,000 inhabitants, to receive the exemption, a person shall~~
5 ~~submit an application by February 15, 1995 to the Chief County~~
6 ~~Assessment Officer of the county in which the property is~~
7 ~~located. In counties having 3,000,000 or more inhabitants, for~~
8 taxable year 1994 and all subsequent taxable years, to receive
9 the exemption, a person may submit an application to the
10 assessor ~~Chief County Assessment Officer~~ of the county in which
11 the property is located during such period as may be specified
12 by the assessor ~~Chief County Assessment Officer~~. The
13 assessor ~~Chief County Assessment Officer~~ ~~in counties of~~
14 ~~3,000,000 or more inhabitants~~ shall annually give notice of the
15 application period by mail or by publication. ~~In counties~~
16 ~~having less than 3,000,000 inhabitants, beginning with taxable~~
17 ~~year 1995 and thereafter, to receive the exemption, a person~~
18 ~~shall submit an application by July 1 of each taxable year to~~
19 ~~the Chief County Assessment Officer of the county in which the~~
20 ~~property is located~~. A county may, by ordinance, establish a
21 date for submission of applications that is different than July
22 1. The applicant shall submit with the application an affidavit
23 of the applicant's total household income, age, marital status
24 (and if married the name and address of the applicant's spouse,
25 if known), and principal dwelling place of members of the
26 household on January 1 of the taxable year. The Department

1 shall establish, by rule, a method for verifying the accuracy
2 of affidavits filed by applicants under this Section, and the
3 Chief County Assessment Officer may conduct audits of any
4 taxpayer claiming an exemption under this Section to verify
5 that the taxpayer is eligible to receive the exemption. Each
6 application shall contain or be verified by a written
7 declaration that it is made under the penalties of perjury. A
8 taxpayer's signing a fraudulent application under this Act is
9 perjury, as defined in Section 32-2 of the Criminal Code of
10 2012. The applications shall be clearly marked as applications
11 for the Senior Citizens Assessment Freeze Homestead Exemption
12 and must contain a notice that any taxpayer who receives the
13 exemption is subject to an audit by the assessor ~~Chief County~~
14 ~~Assessment Officer~~.

15 ~~Notwithstanding any other provision to the contrary, in~~
16 ~~counties having fewer than 3,000,000 inhabitants, if an~~
17 ~~applicant fails to file the application required by this~~
18 ~~Section in a timely manner and this failure to file is due to a~~
19 ~~mental or physical condition sufficiently severe so as to~~
20 ~~render the applicant incapable of filing the application in a~~
21 ~~timely manner, the Chief County Assessment Officer may extend~~
22 ~~the filing deadline for a period of 30 days after the applicant~~
23 ~~regains the capability to file the application, but in no case~~
24 ~~may the filing deadline be extended beyond 3 months of the~~
25 ~~original filing deadline. In order to receive the extension~~
26 ~~provided in this paragraph, the applicant shall provide the~~

1 ~~Chief County Assessment Officer with a signed statement from~~
2 ~~the applicant's physician, advanced practice registered nurse,~~
3 ~~or physician assistant stating the nature and extent of the~~
4 ~~condition, that, in the physician's, advanced practice~~
5 ~~registered nurse's, or physician assistant's opinion, the~~
6 ~~condition was so severe that it rendered the applicant~~
7 ~~incapable of filing the application in a timely manner, and the~~
8 ~~date on which the applicant regained the capability to file the~~
9 ~~application.~~

10 ~~Beginning January 1, 1998, notwithstanding any other~~
11 ~~provision to the contrary, in counties having fewer than~~
12 ~~3,000,000 inhabitants, if an applicant fails to file the~~
13 ~~application required by this Section in a timely manner and~~
14 ~~this failure to file is due to a mental or physical condition~~
15 ~~sufficiently severe so as to render the applicant incapable of~~
16 ~~filing the application in a timely manner, the Chief County~~
17 ~~Assessment Officer may extend the filing deadline for a period~~
18 ~~of 3 months. In order to receive the extension provided in this~~
19 ~~paragraph, the applicant shall provide the Chief County~~
20 ~~Assessment Officer with a signed statement from the applicant's~~
21 ~~physician, advanced practice registered nurse, or physician~~
22 ~~assistant stating the nature and extent of the condition, and~~
23 ~~that, in the physician's, advanced practice registered~~
24 ~~nurse's, or physician assistant's opinion, the condition was so~~
25 ~~severe that it rendered the applicant incapable of filing the~~
26 ~~application in a timely manner.~~

1 ~~In counties having less than 3,000,000 inhabitants, if an~~
2 ~~applicant was denied an exemption in taxable year 1994 and the~~
3 ~~denial occurred due to an error on the part of an assessment~~
4 ~~official, or his or her agent or employee, then beginning in~~
5 ~~taxable year 1997 the applicant's base year, for purposes of~~
6 ~~determining the amount of the exemption, shall be 1993 rather~~
7 ~~than 1994. In addition, in taxable year 1997, the applicant's~~
8 ~~exemption shall also include an amount equal to (i) the amount~~
9 ~~of any exemption denied to the applicant in taxable year 1995~~
10 ~~as a result of using 1994, rather than 1993, as the base year,~~
11 ~~(ii) the amount of any exemption denied to the applicant in~~
12 ~~taxable year 1996 as a result of using 1994, rather than 1993,~~
13 ~~as the base year, and (iii) the amount of the exemption~~
14 ~~erroneously denied for taxable year 1994.~~

15 For purposes of this Section, a person who will be 65 years
16 of age during the current taxable year shall be eligible to
17 apply for the homestead exemption during that taxable year.
18 Application shall be made during the application period in
19 effect for the county of his or her residence.

20 The assessor ~~Chief County Assessment Officer~~ may determine
21 the eligibility of a life care facility that qualifies as a
22 cooperative to receive the benefits provided by this Section by
23 use of an affidavit, application, visual inspection,
24 questionnaire, or other reasonable method in order to insure
25 that the tax savings resulting from the exemption are credited
26 by the management firm to the apportioned tax liability of each

1 qualifying resident. The assessor ~~Chief County Assessment~~
2 ~~Officer~~ may request reasonable proof that the management firm
3 has so credited that exemption.

4 Except as provided in this Section, all information
5 received by the assessor ~~chief county assessment officer~~ or the
6 Department from applications filed under this Section, or from
7 any investigation conducted under the provisions of this
8 Section, shall be confidential, except for official purposes or
9 pursuant to official procedures for collection of any State or
10 local tax or enforcement of any civil or criminal penalty or
11 sanction imposed by this Act or by any statute or ordinance
12 imposing a State or local tax. Any person who divulges any such
13 information in any manner, except in accordance with a proper
14 judicial order, is guilty of a Class A misdemeanor.

15 Nothing contained in this Section shall prevent the
16 Director or assessor ~~chief county assessment officer~~ from
17 publishing or making available reasonable statistics
18 concerning the operation of the exemption contained in this
19 Section in which the contents of claims are grouped into
20 aggregates in such a way that information contained in any
21 individual claim shall not be disclosed.

22 Notwithstanding any other provision of law, for taxable
23 year 2017 and thereafter, ~~in counties of 3,000,000 or more~~
24 ~~inhabitants,~~ the amount of the exemption shall be the greater
25 of (i) the amount of the exemption otherwise calculated under
26 this Section or (ii) \$2,000.

1 (d) Each assessor ~~Chief County Assessment Officer~~ shall
2 annually publish a notice of availability of the exemption
3 provided under this Section. The notice shall be published at
4 least 60 days but no more than 75 days prior to the date on
5 which the application must be submitted to the assessor ~~Chief~~
6 ~~County Assessment Officer~~ of the county in which the property
7 is located. The notice shall appear in a newspaper of general
8 circulation in the county.

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

12 (Source: P.A. 99-143, eff. 7-27-15; 99-180, eff. 7-29-15;
13 99-581, eff. 1-1-17; 99-642, eff. 7-28-16; 100-401, eff.
14 8-25-17; 100-513, eff. 1-1-18; revised 9-25-17.)

15 (35 ILCS 200/15-173)

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

17 (a) This Section may be cited as the Natural Disaster
18 Homestead Exemption.

19 (b) As used in this Section:

20 "Base amount" means the base year equalized assessed value
21 of the residence.

22 "Base year" means the taxable year prior to the taxable
23 year in which the natural disaster occurred.

24 ~~"Chief county assessment officer" means the County~~
25 ~~Assessor or Supervisor of Assessments of the county in which~~

1 ~~the property is located.~~

2 "Equalized assessed value" means the assessed value as
3 equalized by the Illinois Department of Revenue.

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

6 "Natural disaster" means an occurrence of widespread or
7 severe damage or loss of property resulting from any
8 catastrophic cause including but not limited to fire, flood,
9 earthquake, wind, storm, or extended period of severe inclement
10 weather. In the case of a residential structure affected by
11 flooding, the structure shall not be eligible for this
12 homestead improvement exemption unless it is located within a
13 local jurisdiction which is participating in the National Flood
14 Insurance Program. A proclamation of disaster by the President
15 of the United States or Governor of the State of Illinois is
16 not a prerequisite to the classification of an occurrence as a
17 natural disaster under this Section.

18 (c) A homestead exemption shall be granted by the assessor
19 ~~chief county assessment officer~~ for homestead properties
20 containing a residential structure that has been rebuilt
21 following a natural disaster occurring in taxable year 2012 or
22 any taxable year thereafter. The amount of the exemption is the
23 equalized assessed value of the residence in the first taxable
24 year for which the taxpayer applies for an exemption under this
25 Section minus the base amount. To be eligible for an exemption
26 under this Section: (i) the residential structure must be

1 rebuilt within 2 years after the date of the natural disaster;
2 and (ii) the square footage of the rebuilt residential
3 structure may not be more than 110% of the square footage of
4 the original residential structure as it existed immediately
5 prior to the natural disaster. The taxpayer's initial
6 application for an exemption under this Section must be made no
7 later than the first taxable year after the residential
8 structure is rebuilt. The exemption shall continue at the same
9 annual amount until the taxable year in which the property is
10 sold or transferred.

11 (d) To receive the exemption, the taxpayer shall submit an
12 application to the assessor ~~chief county assessment officer~~ of
13 the county in which the property is located by July 1 of each
14 taxable year. A county may, by resolution, establish a date for
15 submission of applications that is different than July 1. The
16 assessor ~~chief county assessment officer~~ may require
17 additional documentation to be provided by the applicant. The
18 applications shall be clearly marked as applications for the
19 Natural Disaster Homestead Exemption.

20 (e) Property is not eligible for an exemption under this
21 Section and Section 15-180 for the same natural disaster or
22 catastrophic event. The property may, however, remain eligible
23 for an additional exemption under Section 15-180 for any
24 separate event occurring after the property qualified for an
25 exemption under this Section.

26 (f) The exemption under this Section carries over to the

1 benefit of the surviving spouse as long as the spouse holds the
2 legal or beneficial title to the homestead and permanently
3 resides thereon.

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

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

8 (35 ILCS 200/15-175)

9 Sec. 15-175. General homestead exemption.

10 (a) Except as provided in Sections 15-176 and 15-177,
11 homestead property is entitled to an annual homestead exemption
12 limited, except as described here with relation to
13 cooperatives, to a reduction in the equalized assessed value of
14 homestead property equal to the increase in equalized assessed
15 value for the current assessment year above the equalized
16 assessed value of the property for 1977, up to the maximum
17 reduction set forth below. If however, the 1977 equalized
18 assessed value upon which taxes were paid is subsequently
19 determined by local assessing officials, the Property Tax
20 Appeal Board, or a court to have been excessive, the equalized
21 assessed value which should have been placed on the property
22 for 1977 shall be used to determine the amount of the
23 exemption.

24 (b) Except as provided in Section 15-176, the maximum
25 reduction before taxable year 2004 shall be \$4,500 ~~in counties~~

1 ~~with 3,000,000 or more inhabitants and \$3,500 in all other~~
2 ~~counties.~~ Except as provided in Sections 15-176 and 15-177, for
3 taxable years 2004 through 2007, the maximum reduction shall be
4 \$5,000, for taxable year 2008, the maximum reduction is \$5,500,
5 and, for taxable years 2009 through 2011, the maximum reduction
6 is \$6,000 ~~in all counties.~~ For taxable years 2012 through 2016,
7 the maximum reduction is \$7,000 ~~in counties with 3,000,000 or~~
8 ~~more inhabitants and \$6,000 in all other counties.~~ For taxable
9 years 2017 and thereafter, the maximum reduction is \$10,000 ~~in~~
10 ~~counties with 3,000,000 or more inhabitants and \$6,000 in all~~
11 ~~other counties.~~ If a county has elected to subject itself to
12 the provisions of Section 15-176 as provided in subsection (k)
13 of that Section, then, for the first taxable year only after
14 the provisions of Section 15-176 no longer apply, for owners
15 who, for the taxable year, have not been granted a senior
16 citizens assessment freeze homestead exemption under Section
17 15-172 or a long-time occupant homestead exemption under
18 Section 15-177, there shall be an additional exemption of
19 \$5,000 for owners with a household income of \$30,000 or less.

20 (c) (Blank). ~~In counties with fewer than 3,000,000~~
21 ~~inhabitants, if, based on the most recent assessment, the~~
22 ~~equalized assessed value of the homestead property for the~~
23 ~~current assessment year is greater than the equalized assessed~~
24 ~~value of the property for 1977, the owner of the property shall~~
25 ~~automatically receive the exemption granted under this Section~~
26 ~~in an amount equal to the increase over the 1977 assessment up~~

1 ~~to the maximum reduction set forth in this Section.~~

2 (d) If in any assessment year beginning with the 2000
3 assessment year, homestead property has a pro-rata valuation
4 under Section 9-180 resulting in an increase in the assessed
5 valuation, a reduction in equalized assessed valuation equal to
6 the increase in equalized assessed value of the property for
7 the year of the pro-rata valuation above the equalized assessed
8 value of the property for 1977 shall be applied to the property
9 on a proportionate basis for the period the property qualified
10 as homestead property during the assessment year. The maximum
11 proportionate homestead exemption shall not exceed the maximum
12 homestead exemption allowed in the county under this Section
13 divided by 365 and multiplied by the number of days the
14 property qualified as homestead property.

15 (d-1) ~~Where in counties with 3,000,000 or more inhabitants,~~
16 ~~where~~ the chief county assessment officer provides a notice of
17 discovery, if a property is not occupied by its owner as a
18 principal residence as of January 1 of the current tax year,
19 then the property owner shall notify the chief county
20 assessment officer of that fact on a form prescribed by the
21 chief county assessment officer. That notice must be received
22 by the chief county assessment officer on or before March 1 of
23 the collection year. If mailed, the form shall be sent by
24 certified mail, return receipt requested. If the form is
25 provided in person, the chief county assessment officer shall
26 provide a date stamped copy of the notice. Failure to provide

1 timely notice pursuant to this subsection (d-1) shall result in
2 the exemption being treated as an erroneous exemption. Upon
3 timely receipt of the notice for the current tax year, no
4 exemption shall be applied to the property for the current tax
5 year. If the exemption is not removed upon timely receipt of
6 the notice by the chief assessment officer, then the error is
7 considered granted as a result of a clerical error or omission
8 on the part of the chief county assessment officer as described
9 in subsection (h) of Section 9-275, and the property owner
10 shall not be liable for the payment of interest and penalties
11 due to the erroneous exemption for the current tax year for
12 which the notice was filed after the date that notice was
13 timely received pursuant to this subsection. Notice provided
14 under this subsection shall not constitute a defense or amnesty
15 for prior year erroneous exemptions.

16 For the purposes of this subsection (d-1):

17 "Collection year" means the year in which the first and
18 second installment of the current tax year is billed.

19 "Current tax year" means the year prior to the collection
20 year.

21 (e) The assessor ~~chief county assessment officer~~ may, when
22 considering whether to grant a leasehold exemption under this
23 Section, require the following conditions to be met:

24 (1) that a notarized application for the exemption,
25 signed by both the owner and the lessee of the property,
26 must be submitted each year during the application period

1 in effect for the county in which the property is located;

2 (2) that a copy of the lease must be filed with the
3 assessor ~~chief county assessment officer~~ by the owner of
4 the property at the time the notarized application is
5 submitted;

6 (3) that the lease must expressly state that the lessee
7 is liable for the payment of property taxes; and

8 (4) that the lease must include the following language
9 in substantially the following form:

10 "Lessee shall be liable for the payment of real
11 estate taxes with respect to the residence in
12 accordance with the terms and conditions of Section
13 15-175 of the Property Tax Code (35 ILCS 200/15-175).
14 The permanent real estate index number for the premises
15 is (insert number), and, according to the most recent
16 property tax bill, the current amount of real estate
17 taxes associated with the premises is (insert amount)
18 per year. The parties agree that the monthly rent set
19 forth above shall be increased or decreased pro rata
20 (effective January 1 of each calendar year) to reflect
21 any increase or decrease in real estate taxes. Lessee
22 shall be deemed to be satisfying Lessee's liability for
23 the above mentioned real estate taxes with the monthly
24 rent payments as set forth above (or increased or
25 decreased as set forth herein).".

26 In addition, if there is a change in lessee, or if the

1 lessee vacates the property, then the assessor ~~chief county~~
2 ~~assessment officer~~ may require the owner of the property to
3 notify the assessor ~~chief county assessment officer~~ of that
4 change.

5 This subsection (e) does not apply to leasehold interests
6 in property owned by a municipality.

7 (f) "Homestead property" under this Section includes
8 residential property that is occupied by its owner or owners as
9 his or their principal dwelling place, or that is a leasehold
10 interest on which a single family residence is situated, which
11 is occupied as a residence by a person who has an ownership
12 interest therein, legal or equitable or as a lessee, and on
13 which the person is liable for the payment of property taxes.
14 For land improved with an apartment building owned and operated
15 as a cooperative or a building which is a life care facility as
16 defined in Section 15-170 and considered to be a cooperative
17 under Section 15-170, the maximum reduction from the equalized
18 assessed value shall be limited to the increase in the value
19 above the equalized assessed value of the property for 1977, up
20 to the maximum reduction set forth above, multiplied by the
21 number of apartments or units occupied by a person or persons
22 who is liable, by contract with the owner or owners of record,
23 for paying property taxes on the property and is an owner of
24 record of a legal or equitable interest in the cooperative
25 apartment building, other than a leasehold interest. For
26 purposes of this Section, the term "life care facility" has the

1 meaning stated in Section 15-170.

2 "Household", as used in this Section, means the owner, the
3 spouse of the owner, and all persons using the residence of the
4 owner as their principal place of residence.

5 "Household income", as used in this Section, means the
6 combined income of the members of a household for the calendar
7 year preceding the taxable year.

8 "Income", as used in this Section, has the same meaning as
9 provided in Section 3.07 of the Senior Citizens and Persons
10 with Disabilities Property Tax Relief Act, except that "income"
11 does not include veteran's benefits.

12 (g) In a cooperative where a homestead exemption has been
13 granted, the cooperative association or its management firm
14 shall credit the savings resulting from that exemption only to
15 the apportioned tax liability of the owner who qualified for
16 the exemption. Any person who willfully refuses to so credit
17 the savings shall be guilty of a Class B misdemeanor.

18 (h) Where married persons maintain and reside in separate
19 residences qualifying as homestead property, each residence
20 shall receive 50% of the total reduction in equalized assessed
21 valuation provided by this Section.

22 (i) The ~~In all counties, the~~ assessor ~~or chief county~~
23 ~~assessment officer~~ may determine the eligibility of
24 residential property to receive the homestead exemption and the
25 amount of the exemption by application, visual inspection,
26 questionnaire or other reasonable methods. The determination

1 shall be made in accordance with guidelines established by the
2 Department, provided that the taxpayer applying for an
3 additional general exemption under this Section shall submit to
4 the assessor ~~chief county assessment officer~~ an application
5 with an affidavit of the applicant's total household income,
6 age, marital status (and, if married, the name and address of
7 the applicant's spouse, if known), and principal dwelling place
8 of members of the household on January 1 of the taxable year.
9 The Department shall issue guidelines establishing a method for
10 verifying the accuracy of the affidavits filed by applicants
11 under this paragraph. The applications shall be clearly marked
12 as applications for the Additional General Homestead
13 Exemption.

14 (i-5) This subsection (i-5) applies to counties with
15 3,000,000 or more inhabitants. In the event of a sale of
16 homestead property, the homestead exemption shall remain in
17 effect for the remainder of the assessment year of the sale.
18 Upon receipt of a transfer declaration transmitted by the
19 recorder pursuant to Section 31-30 of the Real Estate Transfer
20 Tax Law for property receiving an exemption under this Section,
21 the assessor shall mail a notice and forms to the new owner of
22 the property providing information pertaining to the rules and
23 applicable filing periods for applying or reapplying for
24 homestead exemptions under this Code for which the property may
25 be eligible. If the new owner fails to apply or reapply for a
26 homestead exemption during the applicable filing period or the

1 property no longer qualifies for an existing homestead
2 exemption, the assessor shall cancel such exemption for any
3 ensuing assessment year.

4 (j) (Blank). ~~In counties with fewer than 3,000,000~~
5 ~~inhabitants, in the event of a sale of homestead property the~~
6 ~~homestead exemption shall remain in effect for the remainder of~~
7 ~~the assessment year of the sale. The assessor or chief county~~
8 ~~assessment officer may require the new owner of the property to~~
9 ~~apply for the homestead exemption for the following assessment~~
10 ~~year.~~

11 (k) Notwithstanding Sections 6 and 8 of the State Mandates
12 Act, no reimbursement by the State is required for the
13 implementation of any mandate created by this Section.

14 (Source: P.A. 99-143, eff. 7-27-15; 99-164, eff. 7-28-15;
15 99-642, eff. 7-28-16; 99-851, eff. 8-19-16; 100-401, eff.
16 8-25-17.)

17 (35 ILCS 200/15-176)

18 Sec. 15-176. Alternative general homestead exemption.

19 (a) For the assessment years as determined under subsection
20 (j), in any county that has elected, by an ordinance in
21 accordance with subsection (k), to be subject to the provisions
22 of this Section in lieu of the provisions of Section 15-175,
23 homestead property is entitled to an annual homestead exemption
24 equal to a reduction in the property's equalized assessed value
25 calculated as provided in this Section.

1 (b) As used in this Section:

2 (1) "Assessor" means the supervisor of assessments or
3 the chief county assessment officer of each county.

4 (2) "Adjusted homestead value" means the lesser of the
5 following values:

6 (A) The property's base homestead value increased
7 by 7% for each tax year after the base year through and
8 including the current tax year, or, if the property is
9 sold or ownership is otherwise transferred, the
10 property's base homestead value increased by 7% for
11 each tax year after the year of the sale or transfer
12 through and including the current tax year. The
13 increase by 7% each year is an increase by 7% over the
14 prior year.

15 (B) The property's equalized assessed value for
16 the current tax year minus: (i) \$4,500 ~~in Cook County~~
17 ~~or \$3,500 in all other counties~~ in tax year 2003; (ii)
18 \$5,000 ~~in all counties~~ in tax years 2004 and 2005; and
19 (iii) the lesser of the amount of the general homestead
20 exemption under Section 15-175 or an amount equal to
21 the increase in the equalized assessed value for the
22 current tax year above the equalized assessed value for
23 1977 in tax year 2006 and thereafter.

24 (3) "Base homestead value".

25 (A) Except as provided in subdivision (b) (3) (A-5)
26 or (b) (3) (B), "base homestead value" means the

1 equalized assessed value of the property for the base
2 year prior to exemptions, minus (i) \$4,500 ~~in Cook~~
3 ~~County or \$3,500 in all other counties~~ in tax year
4 2003, (ii) \$5,000 ~~in all counties~~ in tax years 2004 and
5 2005, or (iii) the lesser of the amount of the general
6 homestead exemption under Section 15-175 or an amount
7 equal to the increase in the equalized assessed value
8 for the current tax year above the equalized assessed
9 value for 1977 in tax year 2006 and thereafter,
10 provided that it was assessed for that year as
11 residential property qualified for any of the
12 homestead exemptions under Sections 15-170 through
13 15-175 of this Code, then in force, and further
14 provided that the property's assessment was not based
15 on a reduced assessed value resulting from a temporary
16 irregularity in the property for that year. Except as
17 provided in subdivision (b) (3) (B), if the property did
18 not have a residential equalized assessed value for the
19 base year, then "base homestead value" means the base
20 homestead value established by the assessor under
21 subsection (c).

22 (A-5) On or before September 1, 2007, in Cook
23 County, the base homestead value, as set forth under
24 subdivision (b) (3) (A) and except as provided under
25 subdivision (b) (3) (B), must be recalculated as the
26 equalized assessed value of the property for the base

1 year, prior to exemptions, minus:

2 (1) if the general assessment year for the
3 property was 2003, the lesser of (i) \$4,500 or (ii)
4 the amount equal to the increase in equalized
5 assessed value for the 2002 tax year above the
6 equalized assessed value for 1977;

7 (2) if the general assessment year for the
8 property was 2004, the lesser of (i) \$4,500 or (ii)
9 the amount equal to the increase in equalized
10 assessed value for the 2003 tax year above the
11 equalized assessed value for 1977;

12 (3) if the general assessment year for the
13 property was 2005, the lesser of (i) \$5,000 or (ii)
14 the amount equal to the increase in equalized
15 assessed value for the 2004 tax year above the
16 equalized assessed value for 1977.

17 (B) If the property is sold or ownership is
18 otherwise transferred, other than sales or transfers
19 between spouses or between a parent and a child, "base
20 homestead value" means the equalized assessed value of
21 the property at the time of the sale or transfer prior
22 to exemptions, minus: (i) \$4,500 in Cook County or
23 \$3,500 in all other counties in tax year 2003; (ii)
24 \$5,000 ~~in all counties~~ in tax years 2004 and 2005; and
25 (iii) the lesser of the amount of the general homestead
26 exemption under Section 15-175 or an amount equal to

1 the increase in the equalized assessed value for the
2 current tax year above the equalized assessed value for
3 1977 in tax year 2006 and thereafter, provided that it
4 was assessed as residential property qualified for any
5 of the homestead exemptions under Sections 15-170
6 through 15-175 of this Code, then in force, and further
7 provided that the property's assessment was not based
8 on a reduced assessed value resulting from a temporary
9 irregularity in the property.

10 (3.5) "Base year" means (i) tax year 2002 ~~in Cook~~
11 ~~County or (ii) tax year 2008 or 2009 in all other counties~~
12 ~~in accordance with the designation made by the county as~~
13 ~~provided in subsection (k).~~

14 (4) "Current tax year" means the tax year for which the
15 exemption under this Section is being applied.

16 (5) "Equalized assessed value" means the property's
17 assessed value as equalized by the Department.

18 (6) "Homestead" or "homestead property" means:

19 (A) Residential property that as of January 1 of
20 the tax year is occupied by its owner or owners as his,
21 her, or their principal dwelling place, or that is a
22 leasehold interest on which a single family residence
23 is situated, that is occupied as a residence by a
24 person who has a legal or equitable interest therein
25 evidenced by a written instrument, as an owner or as a
26 lessee, and on which the person is liable for the

1 payment of property taxes. Residential units in an
2 apartment building owned and operated as a
3 cooperative, or as a life care facility, which are
4 occupied by persons who hold a legal or equitable
5 interest in the cooperative apartment building or life
6 care facility as owners or lessees, and who are liable
7 by contract for the payment of property taxes, shall be
8 included within this definition of homestead property.

9 (B) A homestead includes the dwelling place,
10 appurtenant structures, and so much of the surrounding
11 land constituting the parcel on which the dwelling
12 place is situated as is used for residential purposes.
13 If the assessor has established a specific legal
14 description for a portion of property constituting the
15 homestead, then the homestead shall be limited to the
16 property within that description.

17 (7) "Life care facility" means a facility as defined in
18 Section 2 of the Life Care Facilities Act.

19 (c) If the property did not have a residential equalized
20 assessed value for the base year as provided in subdivision
21 (b) (3) (A) of this Section, then the assessor shall first
22 determine an initial value for the property by comparison with
23 assessed values for the base year of other properties having
24 physical and economic characteristics similar to those of the
25 subject property, so that the initial value is uniform in
26 relation to assessed values of those other properties for the

1 base year. The product of the initial value multiplied by the
2 equalized factor for the base year for homestead properties in
3 that county, less: (i) ~~\$4,500 in Cook County or \$3,500 in all~~
4 ~~other counties~~ in tax year 2003; (ii) ~~\$5,000 in all counties~~ in
5 tax year ~~years~~ 2004 and 2005; and (iii) the lesser of the
6 amount of the general homestead exemption under Section 15-175
7 or an amount equal to the increase in the equalized assessed
8 value for the current tax year above the equalized assessed
9 value for 1977 in tax year 2006 and thereafter, is the base
10 homestead value.

11 For any tax year for which the assessor determines or
12 adjusts an initial value and hence a base homestead value under
13 this subsection (c), the initial value shall be subject to
14 review by the same procedures applicable to assessed values
15 established under this Code for that tax year.

16 (d) The base homestead value shall remain constant, except
17 that the assessor may revise it under the following
18 circumstances:

19 (1) If the equalized assessed value of a homestead
20 property for the current tax year is less than the previous
21 base homestead value for that property, then the current
22 equalized assessed value (provided it is not based on a
23 reduced assessed value resulting from a temporary
24 irregularity in the property) shall become the base
25 homestead value in subsequent tax years.

26 (2) For any year in which new buildings, structures, or

1 other improvements are constructed on the homestead
2 property that would increase its assessed value, the
3 assessor shall adjust the base homestead value as provided
4 in subsection (c) of this Section with due regard to the
5 value added by the new improvements.

6 (3) If the property is sold or ownership is otherwise
7 transferred, the base homestead value of the property shall
8 be adjusted as provided in subdivision (b) (3) (B). This item
9 (3) does not apply to sales or transfers between spouses or
10 between a parent and a child.

11 (4) the recalculation required in Cook County under
12 subdivision (b) (3) (A-5).

13 (e) The amount of the exemption under this Section is the
14 equalized assessed value of the homestead property for the
15 current tax year, minus the adjusted homestead value, with the
16 following exceptions:

17 (1) ~~The In Cook County, the~~ exemption under this
18 Section shall not exceed \$20,000 for any taxable year
19 through tax year:

20 (i) 2005, if the general assessment year for the
21 property is 2003;

22 (ii) 2006, if the general assessment year for the
23 property is 2004; or

24 (iii) 2007, if the general assessment year for the
25 property is 2005.

26 (1.1) Thereafter, ~~in Cook County, and in all other~~

1 ~~counties,~~ the exemption is as follows:

2 (i) if the general assessment year for the property
3 is 2006, then the exemption may not exceed: \$33,000 for
4 taxable year 2006; \$26,000 for taxable year 2007;
5 \$20,000 for taxable years 2008 and 2009; \$16,000 for
6 taxable year 2010; and \$12,000 for taxable year 2011;

7 (ii) if the general assessment year for the
8 property is 2007, then the exemption may not exceed:
9 \$33,000 for taxable year 2007; \$26,000 for taxable year
10 2008; \$20,000 for taxable years 2009 and 2010; \$16,000
11 for taxable year 2011; and \$12,000 for taxable year
12 2012; and

13 (iii) if the general assessment year for the
14 property is 2008, then the exemption may not exceed:
15 \$33,000 for taxable year 2008; \$26,000 for taxable year
16 2009; \$20,000 for taxable years 2010 and 2011; \$16,000
17 for taxable year 2012; and \$12,000 for taxable year
18 2013.

19 (1.5) For ~~In Cook County, for~~ the 2006 taxable year only,
20 the maximum amount of the exemption set forth under subsection
21 (e) (1.1) (i) of this Section may be increased: (i) by \$7,000 if
22 the equalized assessed value of the property in that taxable
23 year exceeds the equalized assessed value of that property in
24 2002 by 100% or more; or (ii) by \$2,000 if the equalized
25 assessed value of the property in that taxable year exceeds the
26 equalized assessed value of that property in 2002 by more than

1 80% but less than 100%.

2 (2) In the case of homestead property that also
3 qualifies for the exemption under Section 15-172, the
4 property is entitled to the exemption under this Section,
5 limited to the amount of (i) \$4,500 ~~in Cook County or~~
6 ~~\$3,500 in all other counties~~ in tax year 2003, (ii) \$5,000
7 ~~in all counties~~ in tax years 2004 and 2005, or (iii) the
8 lesser of the amount of the general homestead exemption
9 under Section 15-175 or an amount equal to the increase in
10 the equalized assessed value for the current tax year above
11 the equalized assessed value for 1977 in tax year 2006 and
12 thereafter.

13 (f) In the case of an apartment building owned and operated
14 as a cooperative, or as a life care facility, that contains
15 residential units that qualify as homestead property under this
16 Section, the maximum cumulative exemption amount attributed to
17 the entire building or facility shall not exceed the sum of the
18 exemptions calculated for each qualified residential unit. The
19 cooperative association, management firm, or other person or
20 entity that manages or controls the cooperative apartment
21 building or life care facility shall credit the exemption
22 attributable to each residential unit only to the apportioned
23 tax liability of the owner or other person responsible for
24 payment of taxes as to that unit. Any person who willfully
25 refuses to so credit the exemption is guilty of a Class B
26 misdemeanor.

1 (g) When married persons maintain separate residences, the
2 exemption provided under this Section shall be claimed by only
3 one such person and for only one residence.

4 (h) In the event of a sale or other transfer in ownership
5 of the homestead property, the exemption under this Section
6 shall remain in effect for the remainder of the tax year and be
7 calculated using the same base homestead value in which the
8 sale or transfer occurs, but (other than for sales or transfers
9 between spouses or between a parent and a child) shall be
10 calculated for any subsequent tax year using the new base
11 homestead value as provided in subdivision (b)(3)(B). The
12 assessor may require the new owner of the property to apply for
13 the exemption in the following year.

14 (i) The assessor may determine whether property qualifies
15 as a homestead under this Section by application, visual
16 inspection, questionnaire, or other reasonable methods. Each
17 year, at the time the assessment books are certified to the
18 county clerk by the board of review, the assessor shall furnish
19 to the county clerk a list of the properties qualified for the
20 homestead exemption under this Section. The list shall note the
21 base homestead value of each property to be used in the
22 calculation of the exemption for the current tax year.

23 (j) In counties with 3,000,000 or more inhabitants, the
24 provisions of this Section apply as follows:

25 (1) If the general assessment year for the property is
26 2003, this Section applies for assessment years 2003

1 through 2011. Thereafter, the provisions of Section 15-175
2 apply.

3 (2) If the general assessment year for the property is
4 2004, this Section applies for assessment years 2004
5 through 2012. Thereafter, the provisions of Section 15-175
6 apply.

7 (3) If the general assessment year for the property is
8 2005, this Section applies for assessment years 2005
9 through 2013. Thereafter, the provisions of Section 15-175
10 apply.

11 ~~In counties with less than 3,000,000 inhabitants, this~~
12 ~~Section applies for assessment years (i) 2009, 2010, 2011, and~~
13 ~~2012 if tax year 2008 is the designated base year or (ii) 2010,~~
14 ~~2011, 2012, and 2013 if tax year 2009 is the designated base~~
15 ~~year. Thereafter, the provisions of Section 15-175 apply.~~

16 (k) To be subject to the provisions of this Section in lieu
17 of Section 15-175, a county must adopt an ordinance to subject
18 itself to the provisions of this Section within 6 months after
19 August 2, 2010 (the effective date of Public Act 96-1418). ~~In a~~
20 ~~county other than Cook County, the ordinance must designate~~
21 ~~either tax year 2008 or tax year 2009 as the base year.~~

22 (l) Notwithstanding Sections 6 and 8 of the State Mandates
23 Act, no reimbursement by the State is required for the
24 implementation of any mandate created by this Section.

25 (Source: P.A. 100-201, eff. 8-18-17.)

1 (35 ILCS 200/15-177)

2 Sec. 15-177. The long-time occupant homestead exemption.

3 (a) If the county has elected, under Section 15-176, to be
4 subject to the provisions of the alternative general homestead
5 exemption, then, for taxable years 2007 and thereafter,
6 regardless of whether the exemption under Section 15-176
7 applies, qualified homestead property is entitled to an annual
8 homestead exemption equal to a reduction in the property's
9 equalized assessed value calculated as provided in this
10 Section.

11 (b) As used in this Section:

12 "Adjusted homestead value" means the lesser of the
13 following values:

14 (1) The property's base homestead value increased by:

15 (i) 10% for each taxable year after the base year through
16 and including the current tax year for qualified taxpayers
17 with a household income of more than \$75,000 but not
18 exceeding \$100,000; or (ii) 7% for each taxable year after
19 the base year through and including the current tax year
20 for qualified taxpayers with a household income of \$75,000
21 or less. The increase each year is an increase over the
22 prior year; or

23 (2) The property's equalized assessed value for the
24 current tax year minus the general homestead deduction.

25 "Base homestead value" means:

26 (1) if the property did not have an adjusted homestead

1 value under Section 15-176 for the base year, then an
2 amount equal to the equalized assessed value of the
3 property for the base year prior to exemptions, minus the
4 general homestead deduction, provided that the property's
5 assessment was not based on a reduced assessed value
6 resulting from a temporary irregularity in the property for
7 that year; or

8 (2) if the property had an adjusted homestead value
9 under Section 15-176 for the base year, then an amount
10 equal to the adjusted homestead value of the property under
11 Section 15-176 for the base year.

12 "Base year" means the taxable year prior to the taxable
13 year in which the taxpayer first qualifies for the exemption
14 under this Section.

15 "Current taxable year" means the taxable year for which the
16 exemption under this Section is being applied.

17 "Equalized assessed value" means the property's assessed
18 value as equalized by the Department.

19 "Homestead" or "homestead property" means residential
20 property that as of January 1 of the tax year is occupied by a
21 qualified taxpayer as his or her principal dwelling place, or
22 that is a leasehold interest on which a single family residence
23 is situated, that is occupied as a residence by a qualified
24 taxpayer who has a legal or equitable interest therein
25 evidenced by a written instrument, as an owner or as a lessee,
26 and on which the person is liable for the payment of property

1 taxes. Residential units in an apartment building owned and
2 operated as a cooperative, or as a life care facility, which
3 are occupied by persons who hold a legal or equitable interest
4 in the cooperative apartment building or life care facility as
5 owners or lessees, and who are liable by contract for the
6 payment of property taxes, are included within this definition
7 of homestead property. A homestead includes the dwelling place,
8 appurtenant structures, and so much of the surrounding land
9 constituting the parcel on which the dwelling place is situated
10 as is used for residential purposes. If the assessor has
11 established a specific legal description for a portion of
12 property constituting the homestead, then the homestead is
13 limited to the property within that description.

14 "Household income" has the meaning set forth under Section
15 15-172 of this Code.

16 "General homestead deduction" means the amount of the
17 general homestead exemption under Section 15-175.

18 "Life care facility" means a facility defined in Section 2
19 of the Life Care Facilities Act.

20 "Qualified homestead property" means homestead property
21 owned by a qualified taxpayer.

22 "Qualified taxpayer" means any individual:

23 (1) who, for at least 10 continuous years as of January
24 1 of the taxable year, has occupied the same homestead
25 property as a principal residence and domicile or who, for
26 at least 5 continuous years as of January 1 of the taxable

1 year, has occupied the same homestead property as a
2 principal residence and domicile if that person received
3 assistance in the acquisition of the property as part of a
4 government or nonprofit housing program; and

5 (2) who has a household income of \$100,000 or less.

6 (c) The base homestead value must remain constant, except
7 that the assessor may revise it under any of the following
8 circumstances:

9 (1) If the equalized assessed value of a homestead
10 property for the current tax year is less than the previous
11 base homestead value for that property, then the current
12 equalized assessed value (provided it is not based on a
13 reduced assessed value resulting from a temporary
14 irregularity in the property) becomes the base homestead
15 value in subsequent tax years.

16 (2) For any year in which new buildings, structures, or
17 other improvements are constructed on the homestead
18 property that would increase its assessed value, the
19 assessor shall adjust the base homestead value with due
20 regard to the value added by the new improvements.

21 (d) The amount of the exemption under this Section is the
22 greater of: (i) the equalized assessed value of the homestead
23 property for the current tax year minus the adjusted homestead
24 value; or (ii) the general homestead deduction.

25 (e) In the case of an apartment building owned and operated
26 as a cooperative, or as a life care facility, that contains

1 residential units that qualify as homestead property of a
2 qualified taxpayer under this Section, the maximum cumulative
3 exemption amount attributed to the entire building or facility
4 shall not exceed the sum of the exemptions calculated for each
5 unit that is a qualified homestead property. The cooperative
6 association, management firm, or other person or entity that
7 manages or controls the cooperative apartment building or life
8 care facility shall credit the exemption attributable to each
9 residential unit only to the apportioned tax liability of the
10 qualified taxpayer as to that unit. Any person who willfully
11 refuses to so credit the exemption is guilty of a Class B
12 misdemeanor.

13 (f) When married persons maintain separate residences, the
14 exemption provided under this Section may be claimed by only
15 one such person and for only one residence. No person who
16 receives an exemption under Section 15-172 of this Code may
17 receive an exemption under this Section. No person who receives
18 an exemption under this Section may receive an exemption under
19 Section 15-175 or 15-176 of this Code.

20 (g) In the event of a sale or other transfer in ownership
21 of the homestead property between spouses or between a parent
22 and a child, the exemption under this Section remains in effect
23 if the new owner has a household income of \$100,000 or less.

24 (h) In the event of a sale or other transfer in ownership
25 of the homestead property other than subsection (g) of this
26 Section, the exemption under this Section shall remain in

1 effect for the remainder of the tax year and be calculated
2 using the same base homestead value in which the sale or
3 transfer occurs.

4 (i) To receive the exemption, a person must submit an
5 application to the county assessor during the period specified
6 by the county assessor.

7 The county assessor shall annually give notice of the
8 application period by mail or by publication.

9 The taxpayer must submit, with the application, an
10 affidavit of the taxpayer's total household income, marital
11 status (and if married the name and address of the applicant's
12 spouse, if known), and principal dwelling place of members of
13 the household on January 1 of the taxable year. The Department
14 shall establish, by rule, a method for verifying the accuracy
15 of affidavits filed by applicants under this Section, and the
16 Chief County Assessment Officer may conduct audits of any
17 taxpayer claiming an exemption under this Section to verify
18 that the taxpayer is eligible to receive the exemption. Each
19 application shall contain or be verified by a written
20 declaration that it is made under the penalties of perjury. A
21 taxpayer's signing a fraudulent application under this Act is
22 perjury, as defined in Section 32-2 of the Criminal Code of
23 2012. The applications shall be clearly marked as applications
24 for the Long-time Occupant Homestead Exemption and must contain
25 a notice that any taxpayer who receives the exemption is
26 subject to an audit by the assessor ~~Chief County Assessment~~

1 ~~Officer.~~

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

5 (Source: P.A. 97-1150, eff. 1-25-13.)

6 (35 ILCS 200/15-180)

7 Sec. 15-180. Homestead improvements. Homestead properties
8 that have been improved and residential structures on homestead
9 property that have been rebuilt following a catastrophic event
10 are entitled to a homestead improvement exemption, limited to
11 \$30,000 per year through December 31, 1997, \$45,000 beginning
12 January 1, 1998 and through December 31, 2003, and \$75,000 per
13 year for that homestead property beginning January 1, 2004 and
14 thereafter, in fair cash value, when that property is owned and
15 used exclusively for a residential purpose and upon
16 demonstration that a proposed increase in assessed value is
17 attributable solely to a new improvement of an existing
18 structure or the rebuilding of a residential structure
19 following a catastrophic event. To be eligible for an exemption
20 under this Section after a catastrophic event, the residential
21 structure must be rebuilt within 2 years after the catastrophic
22 event. The exemption for rebuilt structures under this Section
23 applies to the increase in value of the rebuilt structure over
24 the value of the structure before the catastrophic event. The
25 amount of the exemption shall be limited to the fair cash value

1 added by the new improvement or rebuilding and shall continue
2 for 4 years from the date the improvement or rebuilding is
3 completed and occupied, or until the next following general
4 assessment of that property, whichever is later.

5 A proclamation of disaster by the President of the United
6 States or Governor of the State of Illinois is not a
7 prerequisite to the classification of an occurrence as a
8 catastrophic event under this Section. A "catastrophic event"
9 may include an occurrence of widespread or severe damage or
10 loss of property resulting from any catastrophic cause
11 including but not limited to fire, including arson (provided
12 the fire was not caused by the willful action of an owner or
13 resident of the property), flood, earthquake, wind, storm,
14 explosion, or extended periods of severe inclement weather. In
15 the case of a residential structure affected by flooding, the
16 structure shall not be eligible for this homestead improvement
17 exemption unless it is located within a local jurisdiction
18 which is participating in the National Flood Insurance Program.

19 ~~In counties of less than 3,000,000 inhabitants, in addition~~
20 ~~to the notice requirement under Section 12-30, a supervisor of~~
21 ~~assessments, county assessor, or township or multi township~~
22 ~~assessor responsible for adding an assessable improvement to a~~
23 ~~residential property's assessment shall either notify a~~
24 ~~taxpayer whose assessment has been changed since the last~~
25 ~~preceding assessment that he or she may be eligible for the~~
26 ~~exemption provided under this Section or shall grant the~~

1 ~~exemption automatically.~~

2 Beginning January 1, 1999, ~~in counties of 3,000,000 or more~~
3 ~~inhabitants,~~ an application for a homestead improvement
4 exemption for a residential structure that has been rebuilt
5 following a catastrophic event must be submitted to the
6 assessor ~~Chief County Assessment Officer~~ with a valuation
7 complaint and a copy of the building permit to rebuild the
8 structure. The assessor ~~Chief County Assessment Officer~~ may
9 require additional documentation which must be provided by the
10 applicant.

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

14 (Source: P.A. 93-715, eff. 7-12-04.)

15 (35 ILCS 200/Art. 15 Div. 3 heading new)

16 Division 3. Homestead exemptions in counties with fewer than
17 3,000,000 inhabitants

18 (35 ILCS 200/15-261 new)

19 Sec. 15-261. Applicability. This Division 3 applies in
20 counties with fewer than 3,000,000 inhabitants and encompasses
21 this Section and Sections in Article 15 occurring after this
22 Section.

23 (35 ILCS 200/15-262 new)

1 Sec. 15-262. Homestead Exemptions; Definitions.

2 (a) "Homestead property" under this Section includes:

3 (1) Property that is occupied as a principal dwelling
4 place by its owner or owners who are liable for the payment
5 of property taxes; or

6 (2) A leasehold interest in property on which a
7 detached single-family residence is situated, which is
8 occupied as a principal dwelling place by a person or
9 persons who has an ownership interest therein, legal or
10 equitable or as a lessee, and on which the person or
11 persons is liable for the payment of property taxes; or

12 (3) A unit in an apartment building owned and operated
13 as a cooperative, occupied as a principal dwelling place by
14 a person or persons who is liable, by contract with the
15 owner or owners of record, for paying property taxes on the
16 property and is an owner of record of a legal or equitable
17 interest in the cooperative apartment building, other than
18 a leasehold interest; or

19 (4) A unit within a building which is a life care
20 facility operated as a cooperative, occupied by a person or
21 persons who is liable, by contract with the owner or owners
22 of record, for paying property taxes on the property and is
23 an owner of record of a legal or equitable interest in the
24 cooperative apartment building, other than a leasehold
25 interest.

26 (b) "Homestead owner" under this Section includes:

1 (1) The person or persons who own and occupy
2 residential property as a principal dwelling place by its
3 owner or owners who are liable for the payment of property
4 taxes as of January 1 of a taxable year; or

5 (2) The person or persons who possess a leasehold
6 interest in property on which a detached single-family
7 residence is situated, and occupy said detached
8 single-family residence as a principal dwelling place,
9 have an ownership interest therein, legal or equitable or
10 as a lessee, and on which the person or persons are liable
11 for the payment of property taxes.

12 (3) The person or persons who are liable, by contract
13 with the owner or owners of record, for paying property
14 taxes on a unit in an apartment building owned and operated
15 as a cooperative, occupy the unit as a principal dwelling
16 place, and are an owner or owners of record of a legal or
17 equitable interest in the cooperative apartment building,
18 other than a leasehold interest.

19 (4) The person or persons who are liable, by contract
20 with the owner or owners of record, for paying property
21 taxes on a unit within a building which is a life care
22 facility, occupy the unit as a principal dwelling place,
23 and are an owner or owners of record of a legal or
24 equitable interest in the cooperative apartment building,
25 other than a leasehold interest.

26 (c) "Life care facility" means as defined under Section 2

1 of the Life Care Facilities Act with which the homestead owner
2 has a life care contract as defined in that Act.

3 (d) "State-licensed care facility" means a facility
4 licensed under the Assisted Living and Shared Housing Act, the
5 Nursing Home Care Act, the Specialized Mental Health
6 Rehabilitation Act of 2013, the ID/DD Community Care Act, or
7 the MC/DD Act.

8 (e) "Veterans care facility" means a facility operated by
9 the United States Department of Veterans Affairs.

10 (f) "Assessed Value" means the value of the property after
11 equalization by a chief county assessment officer or board of
12 review, but before equalization by the Department.

13 (g) "Equalized Assessed Value" means the value of the
14 property after equalization by the Department.

15 (35 ILCS 200/15-263 new)

16 Sec. 15-263. Homestead Exemptions; General Provisions.

17 (a) Unless otherwise provided, an initial application for
18 any homestead exemption must be made to the Chief County
19 Assessment Officer during the application period in effect for
20 the county of his or her residence. The Chief County Assessment
21 Officer may determine the eligibility of residential property
22 to receive the homestead exemption provided by this Section by
23 application, visual inspection, questionnaire, or other
24 reasonable methods. The determination must be made in
25 accordance with guidelines established by the Department.

1 (b) Unless otherwise provided, a county board may by
2 resolution provide that if a person has been granted a
3 homestead exemption, the person qualifying need not reapply for
4 the exemption.

5 (c) If the Chief County Assessment Officer requires annual
6 application for verification of eligibility for an exemption
7 once granted under this Section, the application shall be
8 mailed to the taxpayer.

9 (d) If a homestead exemption is granted to a property that
10 is operated as a cooperative or as a life care facility
11 operated as a cooperative, the cooperative association or
12 management firm shall credit the savings resulting from the
13 exemption to the apportioned tax liability of the homestead
14 owner. The Chief County Assessment Officer may request
15 reasonable proof that the association or firm has properly
16 credited the exemption. A person who willfully refuses to
17 credit an exemption to the qualified person is guilty of a
18 Class B misdemeanor.

19 (e) The Chief County Assessment Officer shall provide to
20 each person granted a homestead exemption under Sections
21 15-268, 15-269, 15-270, and 15-272 a form to designate any
22 other person to receive a duplicate of any notice of
23 delinquency in the payment of taxes assessed and levied under
24 this Code on the person's qualifying property. The duplicate
25 notice shall be in addition to the notice required to be
26 provided to the person receiving the exemption and shall be

1 given in the manner required by this Code. The person filing
2 the request for the duplicate notice shall pay an
3 administrative fee of \$5 to the Chief County Assessment
4 Officer. The Chief County Assessment Officer shall then file
5 the executed designation with the county collector, who shall
6 issue the duplicate notices as indicated by the designation. A
7 designation may be rescinded by the person in the manner
8 required by the Chief County Assessment Officer.

9 (f) The Chief County Assessment Officer may, when
10 considering whether to grant an exemption based on a homestead
11 owner's eligibility pursuant to Section 15-262(b)(2), require
12 the following conditions to be met:

13 (1) that a notarized application for the exemption,
14 signed by both the owner and the lessee of the property,
15 must be submitted each year during the application period
16 in effect for the county in which the property is located;

17 (2) that a copy of the lease must be filed with the
18 Chief County Assessment Officer by the owner of the
19 property at the time the notarized application is
20 submitted;

21 (3) that the lease must expressly state that the lessee
22 is liable for the payment of property taxes; and

23 (4) that the lease must include the following language
24 in substantially the following form: "Lessee shall be
25 liable for the payment of real estate taxes with respect to
26 the residence in accordance with the terms and conditions

1 of Section 15-262(b)(2) of the Property Tax Code (35 ILCS
2 200/15-262(b)(2)). The permanent real estate index number
3 for the premises is (insert number), and, according to the
4 most recent property tax bill, the current amount of real
5 estate taxes associated with the premises is (insert
6 amount) per year. The parties agree that the monthly rent
7 set forth above shall be increased or decreased pro rata
8 (effective January 1 of each calendar year) to reflect any
9 increase or decrease in real estate taxes. Lessee shall be
10 deemed to be satisfying Lessee's liability for the above
11 mentioned real estate taxes with the monthly rent payments
12 as set forth above (or increased or decreased as set forth
13 herein).".

14 In addition, if there is a change in lessee, or if the
15 lessee vacates the property, then the Chief County
16 Assessment Officer may require the owner of the property to
17 notify the Chief County Assessment Officer of that change.
18 This subsection (f) does not apply to leasehold interests
19 in property owned by a municipality.

20 (g) When a homestead exemption has been granted under this
21 Section and the person qualifying subsequently becomes a
22 resident of a State-licensed care facility or veterans care
23 facility, the exemption shall continue so long as the residence
24 continues to be occupied by the qualifying person's spouse, or
25 if the residence remains unoccupied but is still owned by the
26 person qualified for the homestead exemption.

1 (h) Any taxpayer whose application for a homestead
2 exemption is denied by the Chief County Assessment Officer may
3 appeal that denial to the county Board of Review. The decision
4 of the Board of Review shall be final.

5 (i) Notwithstanding any other provision, if a property
6 transfers or otherwise ceases to be homestead property after
7 the first date of eligibility within a taxable year, the
8 exemption shall remain with the property until the end of that
9 taxable year.

10 (j) Notwithstanding Sections 6 and 8 of the State Mandates
11 Act, no reimbursement by the State is required for the
12 implementation of any mandate created by homestead exemptions
13 under this Division.

14 (35 ILCS 200/15-265 new)

15 Sec. 15-265. Veterans with disabilities adapted housing
16 homestead exemption.

17 (a) Definitions. In addition to the definitions found in
18 Section 15-262:

19 "Veteran with a disability" means a person who has served
20 in the Armed Forces of the United States and whose disability
21 is of such a nature that the federal government has authorized
22 payment for purchase or construction of specially adapted
23 housing as set forth in the United States Code, Title 38,
24 Chapter 21, Section 2101.

25 "Unmarried surviving spouse" means the surviving spouse of

1 the veteran at any time after the death of the veteran during
2 which such surviving spouse is not married.

3 "Charitable organization" means any benevolent,
4 philanthropic, patriotic, or eleemosynary entity that solicits
5 and collects funds for charitable purposes and includes each
6 local, county, or area division of that charitable
7 organization.

8 (b) Eligibility. The homestead property must be occupied by
9 a homestead owner who is a veteran with a disability, or the
10 spouse or unmarried surviving spouse of the veteran.

11 The exemption applies to housing where federal funds have
12 been used to purchase or construct special adaptations to suit
13 the veteran's disability.

14 The exemption also applies to housing that is specially
15 adapted to suit the veteran's disability, and purchased
16 entirely or in part by the proceeds of a sale, casualty loss
17 reimbursement, or other transfer of a home for which the
18 federal government had previously authorized payment for
19 purchase or construction as specially adapted housing.

20 However, the entire proceeds of the sale, casualty loss
21 reimbursement, or other transfer of that housing shall be
22 applied to the acquisition of subsequent specially adapted
23 housing to the extent that the proceeds equal the purchase
24 price of the subsequently acquired housing.

25 The exemption also applies to housing that is specifically
26 constructed or adapted to suit a qualifying veteran's

1 disability if the housing or adaptations are donated by a
2 charitable organization, the veteran has been approved to
3 receive funds for the purchase or construction of specially
4 adapted housing under Title 38, Chapter 21, Section 2101 of the
5 United States Code, and the home has been inspected and
6 certified by a licensed home inspector to be in compliance with
7 applicable standards set forth in U.S. Department of Veterans
8 Affairs, Veterans Benefits Administration Pamphlet 26-13,
9 Handbook for Design: Specially Adapted Housing.

10 (c) Amount. Eligible homestead property up to an equalized
11 assessed value of \$100,000 is exempt.

12 (d) Additional provisions. This exemption must be
13 reestablished on an annual basis by certification from the
14 Illinois Department of Veterans' Affairs to the Department,
15 which shall forward a copy of the certification to local
16 assessing officials.

17 A taxpayer who claims an exemption under Section 15-268 or
18 15-269 may not claim an exemption under this Section.

19 (35 ILCS 200/15-267 new)

20 Sec. 15-267. Returning Veterans' Homestead Exemption.

21 (a) Definitions. In addition to the definitions found in
22 Section 15-262, "veteran" means an Illinois resident who has
23 served as a member of the United States Armed Forces, a member
24 of the Illinois National Guard, or a member of the United
25 States Reserve Forces.

1 (b) Eligibility. The homestead property must be occupied by
2 a homestead owner who is a veteran returning from an armed
3 conflict involving the armed forces of the United States.

4 (c) Amount. The reduction is \$5,000 in equalized assessed
5 value for the taxable year in which the veteran returns from
6 active duty in an armed conflict involving the armed forces of
7 the United States; however, if the veteran first acquires his
8 or her principal residence during the taxable year in which he
9 or she returns, but after January 1 of that year, and if the
10 property is owned and occupied by the veteran as a principal
11 residence on January 1 of the next taxable year, he or she may
12 apply the exemption for the next taxable year, and only the
13 next taxable year, after he or she returns. The reduction shall
14 also be allowed for the taxable year after the taxable year in
15 which the veteran returns from active duty in an armed conflict
16 involving the armed forces of the United States. For land
17 improved with an apartment building owned and operated as a
18 cooperative, the maximum reduction from the value of the
19 property, as equalized by the Department, must be multiplied by
20 the number of apartments or units occupied by a veteran
21 returning from an armed conflict involving the armed forces of
22 the United States who is liable, by contract with the owner or
23 owners of record, for paying property taxes on the property and
24 is an owner of record of a legal or equitable interest in the
25 cooperative apartment building, other than a leasehold
26 interest.

1 (d) Additional Provisions. The exemption under this
2 Section is in addition to any other homestead exemption
3 provided in this Article 15.

4 (35 ILCS 200/15-268 new)

5 Sec. 15-268. Homestead Exemption for persons with
6 disabilities.

7 (a) Definitions. In addition to the definitions found in
8 Section 15-262, "person with a disability" means a person
9 unable to engage in any substantial gainful activity by reason
10 of a medically determinable physical or mental impairment which
11 can be expected to result in death or has lasted or can be
12 expected to last for a continuous period of not less than 12
13 months.

14 (b) Eligibility. An annual homestead exemption is granted
15 to homestead property occupied by a homestead owner who is also
16 a person with a disability. A person who has a disability
17 during the taxable year is eligible to receive this homestead
18 exemption during that taxable year.

19 (c) Amount. The annual exemption amount is \$2,000 in
20 equalized assessed value, to be deducted from the property's
21 value as equalized or assessed by the Department; except that
22 for land improved with (i) an apartment building owned and
23 operated as a cooperative or (ii) a life care facility that is
24 considered to be a cooperative, the maximum reduction from the
25 value of the property, as equalized or assessed by the

1 Department, shall be multiplied by the number of apartments or
2 units occupied by a disabled person.

3 (d) Additional provisions.

4 (1) A person with a disability filing claims under this
5 Act shall submit proof of disability in such form and
6 manner as the Department shall by rule and regulation
7 prescribe. Any one or more of the following shall
8 constitute proof of disability for purposes of this Act:

9 (A) Proof that a claimant is eligible to receive
10 disability benefits under the Federal Social Security
11 Act; or

12 (B) Issuance of an Illinois Person with a
13 Disability Identification Card stating that the
14 claimant is under a Class 2 or 2A disability, as
15 defined in Section 4A of the Illinois Identification
16 Card Act; or

17 (C) A person with a disability not covered under
18 the Federal Social Security Act and not presenting an
19 Illinois Person with a Disability Identification Card
20 stating that the claimant is under a Class 2 disability
21 shall be examined by a physician licensed to practice
22 in the State of Illinois, and his status as a person
23 with a disability determined using the same standards
24 as used by the Social Security Administration. The
25 costs of any required examination shall be borne by the
26 claimant.

1 (e) A taxpayer who claims an exemption under Section 15-265
2 or 15-269 may not claim an exemption under this Section.

3 (35 ILCS 200/15-269 new)

4 Sec. 15-269. Homestead exemption for veterans with
5 disabilities.

6 (a) Definitions. In addition to the definitions found in
7 Section 15-262:

8 "Qualified residence" means homestead property, but
9 less any portion of that property that is used for
10 commercial purposes, with an equalized assessed value of
11 less than \$250,000. Property rented for more than 6 months
12 is presumed to be used for commercial purposes.

13 "Veteran" means an Illinois resident who has served as
14 a member of the United States Armed Forces on active duty
15 or State active duty, a member of the Illinois National
16 Guard, or a member of the United States Reserve Forces and
17 who has received an honorable discharge.

18 (b) Eligibility. An annual homestead exemption, limited to
19 the amounts set forth in subsection (c), is granted for
20 homestead property that is used as a qualified residence by a
21 homestead owner who is a veteran with a disability.

22 (c) Amount. The amount of the exemption under this Section
23 is as follows:

24 (1) if the veteran has a service-connected disability
25 of 30% or more but less than 50%, as certified by the

1 United States Department of Veterans Affairs, then the
2 annual exemption is \$2,500 of equalized assessed value;

3 (2) if the veteran has a service-connected disability
4 of 50% or more but less than 70%, as certified by the
5 United States Department of Veterans Affairs, then the
6 annual exemption is \$5,000 of equalized assessed value; and

7 (3) if the veteran has a service connected disability
8 of 70% or more, as certified by the United States
9 Department of Veterans Affairs, then the property is exempt
10 from taxation under this Code.

11 (d) Additional provisions.

12 (1) The tax exemption under this Section carries over
13 to the benefit of the veteran's surviving spouse as long as
14 the spouse holds the legal or beneficial title to the
15 homestead, permanently resides thereon, and does not
16 remarry. If the surviving spouse sells the property, an
17 exemption not to exceed the amount granted from the most
18 recent ad valorem tax roll may be transferred to his or her
19 new residence as long as it is used as his or her primary
20 residence and he or she does not remarry.

21 (2) A taxpayer who claims an exemption under Section
22 15-265 or 15-268 may not claim an exemption under this
23 Section.

24 (3) Each taxpayer who has been granted an exemption
25 under this Section must reapply on an annual basis.
26 Application must be made during the application period in

1 effect for the county of his or her residence.

2 (35 ILCS 200/15-270 new)

3 Sec. 15-270. Senior Citizens Homestead Exemption.

4 (a) Definitions. The definitions found in Section 15-262
5 shall apply to this Section.

6 (b) Eligibility. An annual homestead exemption limited,
7 except as described here with relation to cooperatives or life
8 care facilities, to a maximum reduction set forth below from
9 the property's value, as equalized or assessed by the
10 Department, is granted for homestead property that is occupied
11 by a homestead owner who will be 65 years of age or older by
12 December 31 of the taxable year.

13 (c) Amount.

14 (1) The maximum reduction is \$5,000 of equalized
15 assessed value.

16 (2) For land improved with an apartment building owned
17 and operated as a cooperative, the maximum reduction from
18 the value of the property, as equalized by the Department.

19 (3) Property that is first occupied as a residence
20 after January 1 of any assessment year by a person who is
21 eligible for the homestead exemption under this Section
22 must be granted a pro-rata exemption for the assessment
23 year. The amount of the pro-rata exemption is the exemption
24 allowed in the county under this Section divided by 365 and
25 multiplied by the number of days during the assessment year

1 the property is occupied as a residence by a person
2 eligible for the exemption under this Section. The Chief
3 County Assessment Officer must adopt reasonable procedures
4 to establish eligibility for this pro-rata exemption.

5 (d) Additional provisions. The Chief County Assessment
6 Officer shall notify each person who qualifies for an exemption
7 under this Section that the person may also qualify for
8 deferral of real estate taxes under the Senior Citizens Real
9 Estate Tax Deferral Act. The notice shall set forth the
10 qualifications needed for deferral of real estate taxes, the
11 address and telephone number of the county collector, and a
12 statement that applications for deferral of real estate taxes
13 may be obtained from the county collector.

14 (35 ILCS 200/15-272 new)

15 Sec. 15-272. Senior Citizens Assessment Freeze Homestead
16 Exemption.

17 (a) Definitions. In addition to the definitions found in
18 Section 15-262:

19 "Applicant" means an individual who has filed an
20 application under this Section.

21 "Base amount" means the base year equalized assessed
22 value of the residence plus the first year's equalized
23 assessed value of any added improvements which increased
24 the assessed value of the residence after the base year.

25 "Base year" means the taxable year prior to the taxable

1 year for which the applicant first qualifies and applies
2 for the exemption provided that in the prior taxable year
3 the property was improved with a permanent structure that
4 was occupied as a residence by the applicant who was liable
5 for paying real property taxes on the property and who was
6 either (i) an owner of record of the property or had legal
7 or equitable interest in the property as evidenced by a
8 written instrument or (ii) had a legal or equitable
9 interest as a lessee in the parcel of property that was a
10 single-family residence. If in any subsequent taxable year
11 for which the applicant applies and qualifies for the
12 exemption the equalized assessed value of the residence is
13 less than the equalized assessed value in the existing base
14 year (provided that such equalized assessed value is not
15 based on an assessed value that results from a temporary
16 irregularity in the property that reduces the assessed
17 value for one or more taxable years), then that subsequent
18 taxable year shall become the base year until a new base
19 year is established under the terms of this paragraph. For
20 taxable year 1999 only, the Chief County Assessment Officer
21 shall review (i) all taxable years for which the applicant
22 applied and qualified for the exemption and (ii) the
23 existing base year. The assessment officer shall select as
24 the new base year the year with the lowest equalized
25 assessed value. An equalized assessed value that is based
26 on an assessed value that results from a temporary

1 irregularity in the property that reduces the assessed
2 value for one or more taxable years shall not be considered
3 the lowest equalized assessed value. The selected year
4 shall be the base year for taxable year 1999 and thereafter
5 until a new base year is established under the terms of
6 this paragraph.

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

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

13 "Income" has the same meaning as provided in Section
14 3.07 of the Senior Citizens and Persons with Disabilities
15 Property Tax Relief Act, except that, beginning in
16 assessment year 2001, "income" does not include veteran's
17 benefits.

18 "Internal Revenue Code of 1986" means the United States
19 Internal Revenue Code of 1986 or any successor law or laws
20 relating to federal income taxes in effect for the year
21 preceding the taxable year.

22 "Maximum income limitation" means \$65,000.

23 "Residence" means the principal dwelling place and
24 appurtenant structures used for residential purposes in
25 this State occupied on January 1 of the taxable year by a
26 household and so much of the surrounding land, constituting

1 the parcel upon which the dwelling place is situated, as is
2 used for residential purposes. If the Chief County
3 Assessment Officer has established a specific legal
4 description for a portion of property constituting the
5 residence, then that portion of property shall be deemed
6 the residence for the purposes of this Section.

7 "Taxable year" means the calendar year during which ad
8 valorem property taxes payable in the next succeeding year
9 are levied.

10 (b) Eligibility. A senior citizens assessment freeze
11 homestead exemption is granted for homestead property that is
12 occupied by a homestead owner who (i) is 65 years of age or
13 older by December 31 of the taxable year, and (ii) has a
14 household income that does not exceed the maximum income
15 limitation.

16 (c) Amount.

17 (1) The amount of the exemption for all taxable years
18 is the equalized assessed value of the residence in the
19 taxable year for which application is made minus the base
20 amount.

21 (2) When the applicant is a surviving spouse of an
22 applicant for a prior year for the same residence for which
23 an exemption under this Section has been granted, the base
24 year and base amount for that residence are the same as for
25 the applicant for the prior year.

26 (3) Each year at the time the assessment books are

1 certified to the County Clerk, the Board of Review shall
2 give to the County Clerk a list of the assessed values of
3 improvements on each parcel qualifying for this exemption
4 that were added after the base year for this parcel and
5 that increased the assessed value of the property.

6 (4) In the case of land improved with an apartment
7 building owned and operated as a cooperative or a building
8 that is a life care facility that qualifies as a
9 cooperative, the maximum reduction from the equalized
10 assessed value of the property is limited to the sum of the
11 reductions calculated for each unit occupied as a residence
12 by a person or persons (i) 65 years of age or older, (ii)
13 with a household income that does not exceed the maximum
14 income limitation, (iii) who is liable, by contract with
15 the owner or owners of record, for paying real property
16 taxes on the property, and (iv) who is an owner of record
17 of a legal or equitable interest in the cooperative
18 apartment building, other than a leasehold interest.

19 (d) Additional provisions.

20 (1) When an individual dies who would have qualified
21 for an exemption under this Section, and the surviving
22 spouse does not independently qualify for this exemption
23 because of age, the exemption under this Section shall be
24 granted to the surviving spouse for the taxable year
25 preceding and the taxable year of the death, provided that,
26 except for age, the surviving spouse meets all other

1 qualifications for the granting of this exemption for those
2 years.

3 (2) When married persons maintain separate residences,
4 the exemption provided for in this Section may be claimed
5 by only one of such persons and for only one residence.

6 (3) To receive the exemption, a person shall submit an
7 application by July 1 of each taxable year to the Chief
8 County Assessment Officer of the county in which the
9 property is located.

10 (4) A county may, by ordinance, establish a date for
11 submission of applications that is different than July 1.

12 (5) The applicant shall submit with the application an
13 affidavit of the applicant's total household income, age,
14 marital status (and if married the name and address of the
15 applicant's spouse, if known), and principal dwelling
16 place of members of the household on January 1 of the
17 taxable year.

18 (6) The Department shall establish, by rule, a method
19 for verifying the accuracy of affidavits filed by
20 applicants under this Section, and the Chief County
21 Assessment Officer may conduct audits of any taxpayer
22 claiming an exemption under this Section to verify that the
23 taxpayer is eligible to receive the exemption.

24 (7) Each application shall contain or be verified by a
25 notarized declaration that it is made under the penalties
26 of perjury. A taxpayer's signing a fraudulent application

1 under this Act is perjury, as defined in Section 32-2 of
2 the Criminal Code of 2012.

3 (8) The applications shall be clearly marked as
4 applications for the Senior Citizens Assessment Freeze
5 Homestead Exemption and must contain a notice that any
6 taxpayer who receives the exemption is subject to an audit
7 by the Chief County Assessment Officer.

8 (9) Except as provided in this Section, all information
9 received by the Chief County Assessment Officer or the
10 Department from applications filed under this Section, or
11 from any investigation conducted under the provisions of
12 this Section, shall be confidential, except for official
13 purposes or pursuant to official procedures for collection
14 of any State or local tax or enforcement of any civil or
15 criminal penalty or sanction imposed by this Act or by any
16 statute or ordinance imposing a State or local tax. Any
17 person who divulges any such information in any manner,
18 except in accordance with a proper judicial order, is
19 guilty of a Class A misdemeanor.

20 Nothing contained in this Section shall prevent the
21 Director or Chief County Assessment Officer from
22 publishing or making available reasonable statistics
23 concerning the operation of the exemption contained in this
24 Section in which the contents of claims are grouped into
25 aggregates in such a way that information contained in any
26 individual claim shall not be disclosed.

1 (10) Each Chief County Assessment Officer shall
2 annually publish a notice of availability of the exemption
3 provided under this Section. The notice shall be published
4 at least 60 days but no more than 75 days prior to the date
5 on which the application must be submitted to the Chief
6 County Assessment Officer of the county in which the
7 property is located. The notice shall appear in a newspaper
8 of general circulation in the county.

9 (35 ILCS 200/15-273 new)

10 Sec. 15-273. Natural Disaster Homestead Exemption.

11 (a) Definitions. In addition to the definitions found in
12 Section 15-262:

13 "Base amount" means the base year equalized assessed
14 value of the residence.

15 "Base year" means the taxable year prior to the taxable
16 year in which the natural disaster occurred.

17 "Natural disaster" means an occurrence of widespread
18 or severe damage or loss of property resulting from any
19 catastrophic cause, including, but not limited to, fire,
20 flood, earthquake, wind, storm, or extended period of
21 severe inclement weather. In the case of a residential
22 structure affected by flooding, the structure shall not be
23 eligible for this homestead improvement exemption unless
24 it is located within a local jurisdiction which is
25 participating in the National Flood Insurance Program. A

1 proclamation of disaster by the President of the United
2 States or Governor of the State of Illinois is not a
3 prerequisite to the classification of an occurrence as a
4 natural disaster under this Section.

5 (b) Eligibility. A homestead exemption shall be granted by
6 the Chief County Assessment Officer for homestead properties
7 containing a residential structure that has been rebuilt
8 following a natural disaster occurring in taxable year 2012 or
9 any taxable year thereafter.

10 To be eligible for an exemption under this Section: (i) the
11 residential structure must be rebuilt within 2 years after the
12 date of the natural disaster; and (ii) the square footage of
13 the rebuilt residential structure may not be more than 110% of
14 the square footage of the original residential structure as it
15 existed immediately prior to the natural disaster. The
16 taxpayer's initial application for an exemption under this
17 Section must be made no later than the first taxable year after
18 the residential structure is rebuilt. The exemption shall
19 continue at the same annual amount until the taxable year in
20 which the property is sold or transferred.

21 (c) Amount. The amount of the exemption is the equalized
22 assessed value of the residence in the first taxable year for
23 which the taxpayer applies for an exemption under this Section
24 minus the base amount.

25 (d) Additional provisions.

26 (1) To receive the exemption, the taxpayer shall submit

1 an application to the Chief County Assessment Officer of
2 the county in which the property is located by July 1 of
3 each taxable year. A county may, by resolution, establish a
4 date for submission of applications that is different than
5 July 1. The applications shall be clearly marked as
6 applications for the Natural Disaster Homestead Exemption.

7 (2) Property is not eligible for an exemption under
8 this Section and Section 15-280 for the same natural
9 disaster or catastrophic event. The property may, however,
10 remain eligible for an additional exemption under Section
11 15-280 for any separate event occurring after the property
12 qualified for an exemption under this Section.

13 (3) The exemption under this Section carries over to
14 the benefit of the surviving spouse as long as the spouse
15 holds the legal or beneficial title to the homestead and
16 permanently resides thereon.

17 (35 ILCS 200/15-275 new)

18 Sec. 15-275. General homestead exemption.

19 (a) Definitions. The definitions found in Section 15-262
20 are applicable to this Section.

21 (b) Eligibility. Homestead property occupied by a
22 homestead owner is entitled to an annual homestead exemption
23 limited, except as described here with relation to
24 cooperatives, to a reduction in the equalized assessed value of
25 homestead property equal to the increase in equalized assessed

1 value for the current assessment year above the equalized
2 assessed value of the property for 1977, up to the maximum
3 reduction set forth below. If, however, the 1977 equalized
4 assessed value upon which taxes were paid is subsequently
5 determined by local assessing officials, the Property Tax
6 Appeal Board, or a court to have been excessive, the equalized
7 assessed value which should have been placed on the property
8 for 1977 shall be used to determine the amount of the
9 exemption.

10 (c) Amount.

11 (1) The maximum reduction is \$6,000 of equalized
12 assessed value.

13 (2) If, based on the most recent assessment, the
14 equalized assessed value of the homestead property for the
15 current assessment year is greater than the equalized
16 assessed value of the property for 1977, the owner of the
17 property shall automatically receive the exemption granted
18 under this Section in an amount equal to the increase over
19 the 1977 assessment up to the maximum reduction set forth
20 in this Section.

21 (d) Additional provisions.

22 (1) If in any assessment year homestead property has a
23 pro-rata valuation under Section 9-180 resulting in an
24 increase in the assessed valuation, a reduction in
25 equalized assessed valuation equal to the increase in
26 equalized assessed value of the property for the year of

1 the pro-rata valuation above the equalized assessed value
2 of the property for 1977 shall be applied to the property
3 on a proportionate basis for the period the property
4 qualified as homestead property during the assessment
5 year. The maximum proportionate homestead exemption shall
6 not exceed the maximum homestead exemption allowed in the
7 county under this Section divided by 365 and multiplied by
8 the number of days the property qualified as homestead
9 property.

10 (2) Where married persons maintain and reside in
11 separate residences qualifying as homestead property, each
12 residence shall receive 50% of the total reduction in
13 equalized assessed valuation provided by this Section.

14 (35 ILCS 200/15-280 new)

15 Sec. 15-280. Homestead improvement exemption.

16 (a) Definitions. In addition to the definitions found in
17 Section 15-262, a "catastrophic event" may include an
18 occurrence of widespread or severe damage or loss of property
19 resulting from any catastrophic cause including but not limited
20 to fire, including arson (provided the fire was not caused by
21 the willful action of an owner or resident of the property),
22 flood, earthquake, wind, storm, explosion, or extended periods
23 of severe inclement weather. In the case of a residential
24 structure affected by flooding, the structure shall not be
25 eligible for this homestead improvement exemption unless it is

1 located within a local jurisdiction which is participating in
2 the National Flood Insurance Program. A proclamation of
3 disaster by the President of the United States or Governor of
4 the State of Illinois is not a prerequisite to the
5 classification of an occurrence as a catastrophic event under
6 this Section.

7 (b) Eligibility. Homestead properties that have been
8 improved and residential structures on homestead property that
9 have been rebuilt following a catastrophic event are entitled
10 to a homestead improvement exemption, when that property is
11 owned by a homestead owner and used exclusively for a
12 residential purpose and upon demonstration that a proposed
13 increase in assessed value is attributable solely to a new
14 improvement of an existing structure or the rebuilding of a
15 residential structure following a catastrophic event. To be
16 eligible for an exemption under this Section after a
17 catastrophic event, the residential structure must be rebuilt
18 within 2 years after the catastrophic event. The exemption for
19 rebuilt structures under this Section applies to the increase
20 in value of the rebuilt structure over the value of the
21 structure before the catastrophic event. The amount of the
22 exemption shall be limited to the fair cash value added by the
23 new improvement or rebuilding and shall continue for 4 years
24 from the date the improvement or rebuilding is completed and
25 occupied.

26 (c) Amount. The exemption is limited to \$25,000 of

1 equalized assessed value.

2 (d) Additional Provisions. In addition to the notice
3 requirement under Section 12-30, a supervisor of assessments,
4 county assessor, or township or multi-township assessor
5 responsible for adding an assessable improvement to a
6 residential property's assessment shall either notify a
7 taxpayer whose assessment has been changed since the last
8 preceding assessment that he or she may be eligible for the
9 exemption provided under this Section or shall grant the
10 exemption automatically.

11 Section 99. Effective date. This Act takes effect January
12 1, 2019.

1 INDEX

2 Statutes amended in order of appearance

3 35 ILCS 200/9-275

4 35 ILCS 200/Art. 10 Div.

5 20 heading new

6 35 ILCS 200/10-800 was 35 ILCS 200/15-174

7 35 ILCS 200/Art. 15 Div. 1

8 heading new

9 35 ILCS 200/15-13 new

10 35 ILCS 200/Art. 15 Div. 2

11 heading new

12 35 ILCS 200/15-163 new

13 35 ILCS 200/15-167

14 35 ILCS 200/15-168

15 35 ILCS 200/15-169

16 35 ILCS 200/15-170

17 35 ILCS 200/15-172

18 35 ILCS 200/15-173

19 35 ILCS 200/15-175

20 35 ILCS 200/15-176

21 35 ILCS 200/15-177

22 35 ILCS 200/15-180

23 35 ILCS 200/Art. 15 Div. 3

24 heading new

25 35 ILCS 200/15-261 new

- 1 35 ILCS 200/15-262 new
- 2 35 ILCS 200/15-263 new
- 3 35 ILCS 200/15-265 new
- 4 35 ILCS 200/15-267 new
- 5 35 ILCS 200/15-268 new
- 6 35 ILCS 200/15-269 new
- 7 35 ILCS 200/15-270 new
- 8 35 ILCS 200/15-272 new
- 9 35 ILCS 200/15-273 new
- 10 35 ILCS 200/15-275 new
- 11 35 ILCS 200/15-280 new