

1 AN ACT concerning taxes.

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

4 Section 5. The Property Tax Code is amended by changing
5 Sections 15-170 and 15-172 and by adding Section 15-173 as
6 follows:

7 (35 ILCS 200/15-170)

8 Sec. 15-170. Senior Citizens Homestead Exemption.
9 Beginning with taxable year 2003, the provisions of this
10 Section are superseded by Section 15-173 and no longer apply.

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

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

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

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

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

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

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

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

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

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

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

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

22 (Source: P.A. 92-196, eff. 1-1-02.)

23 (35 ILCS 200/15-172)

24 Sec. 15-172. Senior Citizens Assessment Freeze Homestead
25 Exemption. Beginning with taxable year 2003, the provisions
26 of this Section are superseded by Section 15-173 and no
27 longer apply.

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

30 (b) As used in this Section:

31 "Applicant" means an individual who has filed an
32 application under this Section.

33 "Base amount" means the base year equalized assessed

1 value of the residence plus the first year's equalized
2 assessed value of any added improvements which increased the
3 assessed value of the residence after the base year.

4 "Base year" means the taxable year prior to the taxable
5 year for which the applicant first qualifies and applies for
6 the exemption provided that in the prior taxable year the
7 property was improved with a permanent structure that was
8 occupied as a residence by the applicant who was liable for
9 paying real property taxes on the property and who was either
10 (i) an owner of record of the property or had legal or
11 equitable interest in the property as evidenced by a written
12 instrument or (ii) had a legal or equitable interest as a
13 lessee in the parcel of property that was single family
14 residence. If in any subsequent taxable year for which the
15 applicant applies and qualifies for the exemption the
16 equalized assessed value of the residence is less than the
17 equalized assessed value in the existing base year (provided
18 that such equalized assessed value is not based on an
19 assessed value that results from a temporary irregularity in
20 the property that reduces the assessed value for one or more
21 taxable years), then that subsequent taxable year shall
22 become the base year until a new base year is established
23 under the terms of this paragraph. For taxable year 1999
24 only, the Chief County Assessment Officer shall review (i)
25 all taxable years for which the applicant applied and
26 qualified for the exemption and (ii) the existing base year.
27 The assessment officer shall select as the new base year the
28 year with the lowest equalized assessed value. An equalized
29 assessed value that is based on an assessed value that
30 results from a temporary irregularity in the property that
31 reduces the assessed value for one or more taxable years
32 shall not be considered the lowest equalized assessed value.
33 The selected year shall be the base year for taxable year
34 1999 and thereafter until a new base year is established

1 under the terms of this paragraph.

2 "Chief County Assessment Officer" means the County
3 Assessor or Supervisor of Assessments of the county in which
4 the property is located.

5 "Equalized assessed value" means the assessed value as
6 equalized by the Illinois Department of Revenue.

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 3.07
14 of the Senior Citizens and Disabled Persons Property Tax
15 Relief and Pharmaceutical Assistance Act, except that,
16 beginning in assessment year 2001, "income" does not include
17 veteran's 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 "Life care facility that qualifies as a cooperative"
23 means a facility as defined in Section 2 of the Life Care
24 Facilities Act.

25 "Residence" means the principal dwelling place and
26 appurtenant structures used for residential purposes in this
27 State occupied on January 1 of the taxable year by a
28 household and so much of the surrounding land, constituting
29 the parcel upon which the dwelling place is situated, as is
30 used for residential purposes. If the Chief County Assessment
31 Officer has established a specific legal description for a
32 portion of property constituting the residence, then that
33 portion of property shall be deemed the residence for the
34 purposes of this Section.

1 "Taxable year" means the calendar year during which ad
2 valorem property taxes payable in the next succeeding year
3 are levied.

4 (c) Beginning in taxable year 1994, a senior citizens
5 assessment freeze homestead exemption is granted for real
6 property that is improved with a permanent structure that is
7 occupied as a residence by an applicant who (i) is 65 years
8 of age or older during the taxable year, (ii) has a household
9 income of \$35,000 or less prior to taxable year 1999 or
10 \$40,000 or less in taxable year 1999 and thereafter, (iii) is
11 liable for paying real property taxes on the property, and
12 (iv) is an owner of record of the property or has a legal or
13 equitable interest in the property as evidenced by a written
14 instrument. This homestead exemption shall also apply to a
15 leasehold interest in a parcel of property improved with a
16 permanent structure that is a single family residence that is
17 occupied as a residence by a person who (i) is 65 years of
18 age or older during the taxable year, (ii) has a household
19 income of \$35,000 or less prior to taxable year 1999 or
20 \$40,000 or less in taxable year 1999 and thereafter, (iii)
21 has a legal or equitable ownership interest in the property
22 as lessee, and (iv) is liable for the payment of real
23 property taxes on that property.

24 The amount of this exemption shall be the equalized
25 assessed value of the residence in the taxable year for which
26 application is made minus the base amount.

27 When the applicant is a surviving spouse of an applicant
28 for a prior year for the same residence for which an
29 exemption under this Section has been granted, the base year
30 and base amount for that residence are the same as for the
31 applicant for the prior year.

32 Each year at the time the assessment books are certified
33 to the County Clerk, the Board of Review or Board of Appeals
34 shall give to the County Clerk a list of the assessed values

1 of improvements on each parcel qualifying for this exemption
2 that were added after the base year for this parcel and that
3 increased the assessed value of the property.

4 In the case of land improved with an apartment building
5 owned and operated as a cooperative or a building that is a
6 life care facility that qualifies as a cooperative, the
7 maximum reduction from the equalized assessed value of the
8 property is limited to the sum of the reductions calculated
9 for each unit occupied as a residence by a person or persons
10 65 years of age or older with a household income of \$35,000
11 or less prior to taxable year 1999 or \$40,000 or less in
12 taxable year 1999 and thereafter who is liable, by contract
13 with the owner or owners of record, for paying real property
14 taxes on the property and who is an owner of record of a
15 legal or equitable interest in the cooperative apartment
16 building, other than a leasehold interest. In the instance of
17 a cooperative where a homestead exemption has been granted
18 under this Section, the cooperative association or its
19 management firm shall credit the savings resulting from that
20 exemption only to the apportioned tax liability of the owner
21 who qualified for the exemption. Any person who willfully
22 refuses to credit that savings to an owner who qualifies for
23 the exemption is guilty of a Class B misdemeanor.

24 When a homestead exemption has been granted under this
25 Section and an applicant then becomes a resident of a
26 facility licensed under the Nursing Home Care Act, the
27 exemption shall be granted in subsequent years so long as the
28 residence (i) continues to be occupied by the qualified
29 applicant's spouse or (ii) if remaining unoccupied, is still
30 owned by the qualified applicant for the homestead exemption.

31 Beginning January 1, 1997, when an individual dies who
32 would have qualified for an exemption under this Section, and
33 the surviving spouse does not independently qualify for this
34 exemption because of age, the exemption under this Section

1 shall be granted to the surviving spouse for the taxable year
2 preceding and the taxable year of the death, provided that,
3 except for age, the surviving spouse meets all other
4 qualifications for the granting of this exemption for those
5 years.

6 When married persons maintain separate residences, the
7 exemption provided for in this Section may be claimed by only
8 one of such persons and for only one residence.

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

1 applicants under this Section. The applications shall be
2 clearly marked as applications for the Senior Citizens
3 Assessment Freeze Homestead Exemption.

4 Notwithstanding any other provision to the contrary, in
5 counties having fewer than 3,000,000 inhabitants, if an
6 applicant fails to file the application required by this
7 Section in a timely manner and this failure to file is due to
8 a mental or physical condition sufficiently severe so as to
9 render the applicant incapable of filing the application in a
10 timely manner, the Chief County Assessment Officer may extend
11 the filing deadline for a period of 30 days after the
12 applicant regains the capability to file the application, but
13 in no case may the filing deadline be extended beyond 3
14 months of the original filing deadline. In order to receive
15 the extension provided in this paragraph, the applicant shall
16 provide the Chief County Assessment Officer with a signed
17 statement from the applicant's physician stating the nature
18 and extent of the condition, that, in the physician's
19 opinion, the condition was so severe that it rendered the
20 applicant incapable of filing the application in a timely
21 manner, and the date on which the applicant regained the
22 capability to file the application.

23 Beginning January 1, 1998, notwithstanding any other
24 provision to the contrary, in counties having fewer than
25 3,000,000 inhabitants, if an applicant fails to file the
26 application required by this Section in a timely manner and
27 this failure to file is due to a mental or physical condition
28 sufficiently severe so as to render the applicant incapable
29 of filing the application in a timely manner, the Chief
30 County Assessment Officer may extend the filing deadline for
31 a period of 3 months. In order to receive the extension
32 provided in this paragraph, the applicant shall provide the
33 Chief County Assessment Officer with a signed statement from
34 the applicant's physician stating the nature and extent of

1 the condition, and that, in the physician's opinion, the
2 condition was so severe that it rendered the applicant
3 incapable of filing the application in a timely manner.

4 In counties having less than 3,000,000 inhabitants, if an
5 applicant was denied an exemption in taxable year 1994 and
6 the denial occurred due to an error on the part of an
7 assessment official, or his or her agent or employee, then
8 beginning in taxable year 1997 the applicant's base year, for
9 purposes of determining the amount of the exemption, shall be
10 1993 rather than 1994. In addition, in taxable year 1997, the
11 applicant's exemption shall also include an amount equal to
12 (i) the amount of any exemption denied to the applicant in
13 taxable year 1995 as a result of using 1994, rather than
14 1993, as the base year, (ii) the amount of any exemption
15 denied to the applicant in taxable year 1996 as a result of
16 using 1994, rather than 1993, as the base year, and (iii) the
17 amount of the exemption erroneously denied for taxable year
18 1994.

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

25 The Chief County Assessment Officer may determine the
26 eligibility of a life care facility that qualifies as a
27 cooperative to receive the benefits provided by this Section
28 by use of an affidavit, application, visual inspection,
29 questionnaire, or other reasonable method in order to insure
30 that the tax savings resulting from the exemption are
31 credited by the management firm to the apportioned tax
32 liability of each qualifying resident. The Chief County
33 Assessment Officer may request reasonable proof that the
34 management firm has so credited that exemption.

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

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

20 (d) Each Chief County Assessment Officer shall annually
21 publish a notice of availability of the exemption provided
22 under this Section. The notice shall be published at least
23 60 days but no more than 75 days prior to the date on which
24 the application must be submitted to the Chief County
25 Assessment Officer of the county in which the property is
26 located. The notice shall appear in a newspaper of general
27 circulation in the county.

28 (Source: P.A. 90-14, eff. 7-1-97; 90-204, eff. 7-25-97;
29 90-523, eff. 11-13-97; 90-524, eff. 1-1-98; 90-531, eff.
30 1-1-98; 90-655, eff. 7-30-98; 91-45, eff. 6-30-99; 91-56,
31 eff. 6-30-99; 91-819, eff. 6-13-00.)

32 (35 ILCS 200/15-173 new)

33 Sec. 15-173. Senior Citizens Tax Freeze Homestead

1 Exemption.

2 (a) This Section may be cited as the Senior Citizens Tax
3 Freeze Homestead Exemption.

4 (b) As used in this Section:

5 "Applicant" means an individual who has filed an
6 application under this Section.

7 "Base amount" means the base year property tax bill for
8 the residence plus any increase in the property tax bill due
9 to any added improvements that increased the assessed value
10 of the residence after the base year.

11 "Base year" means the taxable year prior to the taxable
12 year for which the applicant first qualifies and applies for
13 the exemption under this Section or Section 15-172, whichever
14 is earlier, provided that in the prior taxable year the
15 property was improved with a permanent structure that was
16 occupied as a residence by the applicant who was liable for
17 paying real property taxes on the property and who was either
18 (i) an owner of record of the property or had legal or
19 equitable interest in the property as evidenced by a written
20 instrument or (ii) had a legal or equitable interest as a
21 lessee in the parcel of property that was single family
22 residence. If in any subsequent taxable year for which the
23 applicant applies and qualifies for the exemption the
24 property tax bill for the residence would be less than the
25 property tax bill in the existing base year (provided that
26 the reduced property tax bill is not based on an assessed
27 value that results from a temporary irregularity in the
28 property that reduces the assessed value for one or more
29 taxable years), then that subsequent taxable year shall
30 become the base year until a new base year is established
31 under the terms of this paragraph.

32 "Chief County Assessment Officer" means the County
33 Assessor or Supervisor of Assessments of the county in which
34 the property is located.

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

3 "Household" means the applicant, the spouse of the
4 applicant, and all persons using the residence of the
5 applicant as their principal place of residence.

6 "Life care facility that qualifies as a cooperative"
7 means a facility as defined in Section 2 of the Life Care
8 Facilities Act.

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

19 "Taxable year" means the calendar year during which ad
20 valorem property taxes payable in the next succeeding year
21 are levied.

22 (c) Beginning in taxable year 2003, a senior citizens
23 tax freeze homestead exemption is granted for real property
24 that is improved with a permanent structure that is occupied
25 as a residence by an applicant who (i) is 65 years of age or
26 older during the taxable year, (ii) is liable for paying real
27 property taxes on the property, and (iii) is an owner of
28 record of the property or has a legal or equitable interest
29 in the property as evidenced by a written instrument. This
30 homestead exemption shall also apply to a leasehold interest
31 in a parcel of property improved with a permanent structure
32 that is a single family residence that is occupied as a
33 residence by a person who (i) is 65 years of age or older
34 during the taxable year, (ii) has a legal or equitable

1 ownership interest in the property as lessee, and (iii) is
2 liable for the payment of real property taxes on that
3 property.

4 The amount of this exemption shall be what the property
5 tax bill for the residence would be in the taxable year for
6 which application is made minus the base amount.

7 When the applicant is a surviving spouse of an applicant
8 for a prior year for the same residence for which an
9 exemption under this Section has been granted, the base year
10 and base amount for that residence are the same as for the
11 applicant for the prior year.

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

18 In the case of land improved with an apartment building
19 owned and operated as a cooperative or a building that is a
20 life care facility that qualifies as a cooperative, the
21 maximum reduction in the property tax bill for the property
22 is limited to the sum of the reductions calculated for each
23 unit occupied as a residence by a person or persons 65 years
24 of age or older who is liable, by contract with the owner or
25 owners of record, for paying real property taxes on the
26 property and who is an owner of record of a legal or
27 equitable interest in the cooperative apartment building,
28 other than a leasehold interest. In the instance of a
29 cooperative where a homestead exemption has been granted
30 under this Section, the cooperative association or its
31 management firm shall credit the savings resulting from that
32 exemption only to the apportioned tax liability of the owner
33 who qualified for the exemption. Any person who willfully
34 refuses to credit that savings to an owner who qualifies for

1 the exemption is guilty of a Class B misdemeanor.

2 When a homestead exemption has been granted under this
3 Section and an applicant then becomes a resident of a
4 facility licensed under the Nursing Home Care Act, the
5 exemption shall be granted in subsequent years so long as the
6 residence (i) continues to be occupied by the qualified
7 applicant's spouse or (ii) if remaining unoccupied, is still
8 owned by the qualified applicant for the homestead exemption.

9 When an individual dies who would have qualified for an
10 exemption under this Section, and the surviving spouse does
11 not independently qualify for this exemption because of age,
12 the exemption under this Section shall be granted to the
13 surviving spouse for the taxable year preceding and the
14 taxable year of the death, provided that, except for age, the
15 surviving spouse meets all qualifications for the granting of
16 this exemption for those years.

17 When married persons maintain separate residences, the
18 exemption provided for in this Section may be claimed by only
19 one of such persons and for only one residence.

20 In counties having 3,000,000 or more inhabitants, to
21 receive the exemption, a person may submit an application to
22 the Chief County Assessment Officer of the county in which
23 the property is located during such period as may be
24 specified by the Chief County Assessment Officer. The Chief
25 County Assessment Officer in counties of 3,000,000 or more
26 inhabitants shall annually give notice of the application
27 period by mail or by publication. In counties having less
28 than 3,000,000 inhabitants, to receive the exemption, a
29 person shall submit an application by July 1 of each taxable
30 year to the Chief County Assessment Officer of the county in
31 which the property is located. A county may, by ordinance,
32 establish a date for submission of applications that is
33 different than July 1. The applicant shall submit with the
34 application an affidavit of the applicant's age, marital

1 status (and if married the name and address of the
2 applicant's spouse, if known), and principal dwelling place
3 of members of the household on January 1 of the taxable year.
4 The Department shall establish, by rule, a method for
5 verifying the accuracy of affidavits filed by applicants
6 under this Section. The applications shall be clearly marked
7 as applications for the Senior Citizens Tax Freeze Homestead
8 Exemption.

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

24 For purposes of this Section, a person who will be 65
25 years of age during the current taxable year shall be
26 eligible to apply for the homestead exemption under this
27 Section during that taxable year. Application shall be made
28 during the application period in effect for the county of his
29 or her residence.

30 The Chief County Assessment Officer may determine the
31 eligibility of a life care facility that qualifies as a
32 cooperative to receive the benefits provided by this Section
33 by use of an affidavit, application, visual inspection,
34 questionnaire, or other reasonable method in order to insure

1 that the tax savings resulting from the exemption are
2 credited by the management firm to the apportioned tax
3 liability of each qualifying resident. The Chief County
4 Assessment Officer may request reasonable proof that the
5 management firm has so credited that exemption.

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

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

25 (d) Each Chief County Assessment Officer shall annually
26 publish a notice of availability of the exemption provided
27 under this Section. The notice shall be published at least
28 60 days but no more than 75 days prior to the date on which
29 the application must be submitted to the Chief County
30 Assessment Officer of the county in which the property is
31 located. The notice shall appear in a newspaper of general
32 circulation in the county.

33 (e) Notwithstanding Sections 6 and 8 of the State
34 Mandates Act, no reimbursement by the State is required for

1 the implementation of any mandate created by this Section.

2 Section 90. The State Mandates Act is amended by adding
3 Section 8.27 as follows:

4 (30 ILCS 805/8.27 new)

5 Sec. 8.27. Exempt mandate. Notwithstanding Sections 6
6 and 8 of this Act, no reimbursement by the State is required
7 for the implementation of any mandate created by the Senior
8 Citizens Tax Freeze Homestead Exemption under Section 15-173
9 of the Property Tax Code.

10 Section 99. Effective date. This Act takes effect upon
11 becoming law.