



Sen. James A. DeLeo

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09300SB2112sam002

LRB093 13600 MKM 48136 a

1 AMENDMENT TO SENATE BILL 2112

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 2112, AS AMENDED,  
3 with reference to page and line numbers of Senate Amendment No.  
4 1, on page 1, by replacing line 5 with the following:  
5 "Sections 15-170, 15-172, 15-175, and 15-180 as follows:

6 Section 5. The Property Tax Code is amended by changing  
7 Section 15-170 as follows:

8 (35 ILCS 200/15-170)

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

1 \$2,000 in all other counties. For land improved with an  
2 apartment building owned and operated as a cooperative, the  
3 maximum reduction from the value of the property, as equalized  
4 by the Department, shall be multiplied by the number of  
5 apartments or units occupied by a person 65 years of age or  
6 older who is liable, by contract with the owner or owners of  
7 record, for paying property taxes on the property and is an  
8 owner of record of a legal or equitable interest in the  
9 cooperative apartment building, other than a leasehold  
10 interest. For land improved with a life care facility, the  
11 maximum reduction from the value of the property, as equalized  
12 by the Department, shall be multiplied by the number of  
13 apartments or units occupied by persons 65 years of age or  
14 older, irrespective of any legal, equitable, or leasehold  
15 interest in the facility, who are liable, under a contract with  
16 the owner or owners of record of the facility, for paying  
17 property taxes on the property. In a cooperative or a life care  
18 facility where a homestead exemption has been granted, the  
19 cooperative association or the management firm of the  
20 cooperative or facility shall credit the savings resulting from  
21 that exemption only to the apportioned tax liability of the  
22 owner or resident who qualified for the exemption. Any person  
23 who willfully refuses to so credit the savings shall be guilty  
24 of a Class B misdemeanor. Under this Section and Section  
25 15-175, "life care facility" means a facility as defined in  
26 Section 2 of the Life Care Facilities Act, with which the  
27 applicant for the homestead exemption has a life care contract  
28 as defined in that Act.

29 When a homestead exemption has been granted under this  
30 Section and the person qualifying subsequently becomes a  
31 resident of a facility licensed under the Nursing Home Care  
32 Act, the exemption shall continue so long as the residence  
33 continues to be occupied by the qualifying person's spouse if  
34 the spouse is 65 years of age or older, or if the residence

1 remains unoccupied but is still owned by the person qualified  
2 for the homestead exemption.

3 A person who will be 65 years of age during the current  
4 assessment year shall be eligible to apply for the homestead  
5 exemption during that assessment year. Application shall be  
6 made during the application period in effect for the county of  
7 his residence.

8 Beginning with assessment year 2003, for taxes payable in  
9 2004, property that is first occupied as a residence after  
10 January 1 of any assessment year by a person who is eligible  
11 for the senior citizens homestead exemption under this Section  
12 must be granted a pro-rata exemption for the assessment year.  
13 The amount of the pro-rata exemption is the exemption allowed  
14 in the county under this Section divided by 365 and multiplied  
15 by the number of days during the assessment year the property  
16 is occupied as a residence by a person eligible for the  
17 exemption under this Section. The chief county assessment  
18 officer must adopt reasonable procedures to establish  
19 eligibility for this pro-rata exemption.

20 The assessor or chief county assessment officer may  
21 determine the eligibility of a life care facility to receive  
22 the benefits provided by this Section, by affidavit,  
23 application, visual inspection, questionnaire or other  
24 reasonable methods in order to insure that the tax savings  
25 resulting from the exemption are credited by the management  
26 firm to the apportioned tax liability of each qualifying  
27 resident. The assessor may request reasonable proof that the  
28 management firm has so credited the exemption.

29 The chief county assessment officer of each county with  
30 less than 3,000,000 inhabitants shall provide to each person  
31 allowed a homestead exemption under this Section a form to  
32 designate any other person to receive a duplicate of any notice  
33 of delinquency in the payment of taxes assessed and levied  
34 under this Code on the property of the person receiving the

1 exemption. The duplicate notice shall be in addition to the  
2 notice required to be provided to the person receiving the  
3 exemption, and shall be given in the manner required by this  
4 Code. The person filing the request for the duplicate notice  
5 shall pay a fee of \$5 to cover administrative costs to the  
6 supervisor of assessments, who shall then file the executed  
7 designation with the county collector. Notwithstanding any  
8 other provision of this Code to the contrary, the filing of  
9 such an executed designation requires the county collector to  
10 provide duplicate notices as indicated by the designation. A  
11 designation may be rescinded by the person who executed such  
12 designation at any time, in the manner and form required by the  
13 chief county assessment officer.

14 The assessor or chief county assessment officer may  
15 determine the eligibility of residential property to receive  
16 the homestead exemption provided by this Section by  
17 application, visual inspection, questionnaire or other  
18 reasonable methods. The determination shall be made in  
19 accordance with guidelines established by the Department.

20 In all counties ~~with less than 3,000,000 inhabitants~~, the  
21 county board may by resolution provide that, if a person has  
22 been granted a homestead exemption under this Section, the  
23 person qualifying need not reapply for the exemption.

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

29 The assessor or chief county assessment officer shall  
30 notify each person who qualifies for an exemption under this  
31 Section that the person may also qualify for deferral of real  
32 estate taxes under the Senior Citizens Real Estate Tax Deferral  
33 Act. The notice shall set forth the qualifications needed for  
34 deferral of real estate taxes, the address and telephone number

1 of county collector, and a statement that applications for  
2 deferral of real estate taxes may be obtained from the county  
3 collector.

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

7 (Source: P.A. 92-196, eff. 1-1-02; 93-511, eff. 8-11-03.)".