



94TH GENERAL ASSEMBLY

State of Illinois

2005 and 2006

HB5538

Introduced 1/27/2006, by Rep. Suzanne Bassi

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-170
35 ILCS 200/15-172
35 ILCS 200/15-173 new
30 ILCS 805/8.30 new

Amends the Property Tax Code. Creates the Senior Citizens Tax Freeze Homestead Exemption. Provides that, beginning with taxable year 2006, a person who meets requirements similar to the Senior Citizens Assessment Freeze Homestead Exemption provisions, excluding the income restrictions in those provisions, shall receive an exemption from property taxes in an amount equal to the difference between what the property tax bill for the residence would be in the taxable year minus the base amount. "Base amount" is defined as the property tax bill for the first year of eligibility for this exemption or the Senior Citizens Assessment Freeze Homestead Exemption, whichever is earlier, plus any increase in the bill resulting from any added improvements thereafter. Provides that the Senior Citizens Homestead Exemption and the Senior Citizens Assessment Freeze Homestead Exemption do not apply after taxable year 2006. Amends the State Mandates Act to require implementation without reimbursement from the State. Effective immediately.

LRB094 17204 BDD 52493 b

CORRECTIONAL
BUDGET AND
IMPACT NOTE ACT
MAY APPLY

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

STATE MANDATES
ACT MAY REQUIRE
REIMBURSEMENT

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 2006, the provisions of this
10 Section are superseded by Section 15-173 and no longer apply.

11 An annual homestead exemption limited, except as described here
12 with relation to cooperatives or life care facilities, to a
13 maximum reduction set forth below from the property's value, as
14 equalized or assessed by the Department, is granted for
15 property that is occupied as a residence by a person 65 years
16 of age or older who is liable for paying real estate taxes on
17 the property and is an owner of record of the property or has a
18 legal or equitable interest therein as evidenced by a written
19 instrument, except for a leasehold interest, other than a
20 leasehold interest of land on which a single family residence
21 is located, which is occupied as a residence by a person 65
22 years or older who has an ownership interest therein, legal,
23 equitable or as a lessee, and on which he or she is liable for
24 the payment of property taxes. Before taxable year 2004, the
25 maximum reduction shall be \$2,500 in counties with 3,000,000 or
26 more inhabitants and \$2,000 in all other counties. For taxable
27 years 2004 and thereafter, the maximum reduction shall be
28 \$3,000 in all counties. For land improved with an apartment
29 building owned and operated as a cooperative, the maximum
30 reduction from the value of the property, as equalized by the
31 Department, shall be multiplied by the number of apartments or
32 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 record
3 of a legal or equitable interest in the cooperative apartment
4 building, other than a leasehold interest. For land improved
5 with a life care facility, 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
8 persons 65 years of age or older, irrespective of any legal,
9 equitable, or leasehold interest in the facility, who are
10 liable, under a contract with the owner or owners of record of
11 the facility, for paying property taxes on the property. In a
12 cooperative or a life care facility where a homestead exemption
13 has been granted, the cooperative association or the management
14 firm of the cooperative or facility shall credit the savings
15 resulting from that exemption only to the apportioned tax
16 liability of the owner or resident who qualified for the
17 exemption. Any person who willfully refuses to so credit the
18 savings shall be guilty of a Class B misdemeanor. Under this
19 Section and Sections 15-175 and 15-176, "life care facility"
20 means a facility as defined in Section 2 of the Life Care
21 Facilities Act, with which the applicant for the homestead
22 exemption has a life care contract as defined in that Act.

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

31 A person who will be 65 years of age during the current
32 assessment year shall be eligible to apply for the homestead
33 exemption during that assessment year. Application shall be
34 made during the application period in effect for the county of
35 his residence.

36 Beginning with assessment year 2003, for taxes payable in

1 2004, property that is first occupied as a residence after
2 January 1 of any assessment year by a person who is eligible
3 for the senior citizens homestead exemption under this Section
4 must be granted a pro-rata exemption for the assessment year.
5 The amount of the pro-rata exemption is the exemption allowed
6 in the county under this Section divided by 365 and multiplied
7 by the number of days during the assessment year the property
8 is occupied as a residence by a person eligible for the
9 exemption under this Section. The chief county assessment
10 officer must adopt reasonable procedures to establish
11 eligibility for this pro-rata exemption.

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

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

1 designation may be rescinded by the person who executed such
2 designation at any time, in the manner and form required by the
3 chief county assessment officer.

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

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

14 In counties with less than 3,000,000 inhabitants, if the
15 assessor or chief county assessment officer requires annual
16 application for verification of eligibility for an exemption
17 once granted under this Section, the application shall be
18 mailed to the taxpayer.

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

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

31 (Source: P.A. 92-196, eff. 1-1-02; 93-511, eff. 8-11-03;
32 93-715, eff. 7-12-04.)

33 (35 ILCS 200/15-172)

34 Sec. 15-172. Senior Citizens Assessment Freeze Homestead
35 Exemption. Beginning with taxable year 2006, the provisions of

1 this Section are superseded by Section 15-173 and no longer
2 apply.

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

5 (b) As used in this Section:

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

8 "Base amount" means the base year equalized assessed value
9 of the residence plus the first year's equalized assessed value
10 of any added improvements which increased the assessed value of
11 the residence after the base year.

12 "Base year" means the taxable year prior to the taxable
13 year for which the applicant first qualifies and applies for
14 the exemption 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 equalized
24 assessed value of the residence is less than the equalized
25 assessed value in the existing base year (provided that such
26 equalized assessed value is not based on an assessed value that
27 results from a temporary irregularity in the property that
28 reduces the assessed value for one or more taxable years), then
29 that subsequent taxable year shall become the base year until a
30 new base year is established under the terms of this paragraph.
31 For taxable year 1999 only, the Chief County Assessment Officer
32 shall review (i) all taxable years for which the applicant
33 applied and qualified for the exemption and (ii) the existing
34 base year. The assessment officer shall select as the new base
35 year the year with the lowest equalized assessed value. An
36 equalized assessed value that is based on an assessed value

1 that results from a temporary irregularity in the property that
2 reduces the assessed value for one or more taxable years shall
3 not be considered the lowest equalized assessed value. The
4 selected year shall be the base year for taxable year 1999 and
5 thereafter until a new base year is established under the terms
6 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 Disabled Persons Property Tax Relief
20 and Pharmaceutical Assistance Act, except that, beginning in
21 assessment year 2001, "income" does not include veteran's
22 benefits.

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

27 "Life care facility that qualifies as a cooperative" means
28 a facility as defined in Section 2 of the Life Care Facilities
29 Act.

30 "Residence" means the principal dwelling place and
31 appurtenant structures used for residential purposes in this
32 State occupied on January 1 of the taxable year by a household
33 and so much of the surrounding land, constituting the parcel
34 upon which the dwelling place is situated, as is used for
35 residential purposes. If the Chief County Assessment Officer
36 has established a specific legal description for a portion of

1 property constituting the residence, then that portion of
2 property shall be deemed the residence for the purposes of this
3 Section.

4 "Taxable year" means the calendar year during which ad
5 valorem property taxes payable in the next succeeding year are
6 levied.

7 (c) Beginning in taxable year 1994, a senior citizens
8 assessment freeze homestead exemption is granted for real
9 property that is improved with a permanent structure that is
10 occupied as a residence by an applicant who (i) is 65 years of
11 age or older during the taxable year, (ii) has a household
12 income of \$35,000 or less prior to taxable year 1999, \$40,000
13 or less in taxable years 1999 through 2003, and \$45,000 or less
14 in taxable year 2004 and thereafter, (iii) is liable for paying
15 real property taxes on the property, and (iv) is an owner of
16 record of the property or has a legal or equitable interest in
17 the property as evidenced by a written instrument. This
18 homestead exemption shall also apply to a leasehold interest in
19 a parcel of property improved with a permanent structure that
20 is a single family residence that is occupied as a residence by
21 a person who (i) is 65 years of age or older during the taxable
22 year, (ii) has a household income of \$35,000 or less prior to
23 taxable year 1999, \$40,000 or less in taxable years 1999
24 through 2003, and \$45,000 or less in taxable year 2004 and
25 thereafter, (iii) has a legal or equitable ownership interest
26 in the property as lessee, and (iv) is liable for the payment
27 of real property taxes on that property.

28 The amount of this exemption shall be the equalized
29 assessed value of the residence in the taxable year for which
30 application is made minus the base amount.

31 When the applicant is a surviving spouse of an applicant
32 for a prior year for the same residence for which an exemption
33 under this Section has been granted, the base year and base
34 amount for that residence are the same as for the applicant for
35 the prior year.

36 Each year at the time the assessment books are certified to

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

6 In the case of land improved with an apartment building
7 owned and operated as a cooperative or a building that is a
8 life care facility that qualifies as a cooperative, the maximum
9 reduction from the equalized assessed value of the property is
10 limited to the sum of the reductions calculated for each unit
11 occupied as a residence by a person or persons (i) 65 years of
12 age or older, (ii) with a household income of \$35,000 or less
13 prior to taxable year 1999, \$40,000 or less in taxable years
14 1999 through 2003, and \$45,000 or less in taxable year 2004 and
15 thereafter, (iii) who is liable, by contract with the owner or
16 owners of record, for paying real property taxes on the
17 property, and (iv) who is an owner of record of a legal or
18 equitable interest in the cooperative apartment building,
19 other than a leasehold interest. In the instance of a
20 cooperative where a homestead exemption has been granted under
21 this Section, the cooperative association or its management
22 firm shall credit the savings resulting from that exemption
23 only to the apportioned tax liability of the owner who
24 qualified for the exemption. Any person who willfully refuses
25 to credit that savings to an owner who qualifies for the
26 exemption is guilty of a Class B misdemeanor.

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

34 Beginning January 1, 1997, when an individual dies who
35 would have qualified for an exemption under this Section, and
36 the surviving spouse does not independently qualify for this

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

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

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

1 Assessment Freeze Homestead Exemption.

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

20 Beginning January 1, 1998, notwithstanding any other
21 provision to the contrary, in counties having fewer than
22 3,000,000 inhabitants, if an applicant fails to file the
23 application required by this Section in a timely manner and
24 this failure to file is due to a mental or physical condition
25 sufficiently severe so as to render the applicant incapable of
26 filing the application in a timely manner, the Chief County
27 Assessment Officer may extend the filing deadline for a period
28 of 3 months. In order to receive the extension provided in this
29 paragraph, the applicant shall provide the Chief County
30 Assessment Officer with a signed statement from the applicant's
31 physician stating the nature and extent of the condition, and
32 that, in the physician's opinion, the condition was so severe
33 that it rendered the applicant incapable of filing the
34 application in a timely manner.

35 In counties having less than 3,000,000 inhabitants, if an
36 applicant was denied an exemption in taxable year 1994 and the

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

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

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

28 Except as provided in this Section, all information
29 received by the chief county assessment officer or the
30 Department from applications filed under this Section, or from
31 any investigation conducted under the provisions of this
32 Section, shall be confidential, except for official purposes or
33 pursuant to official procedures for collection of any State or
34 local tax or enforcement of any civil or criminal penalty or
35 sanction imposed by this Act or by any statute or ordinance
36 imposing a State or local tax. Any person who divulges any such

1 information in any manner, except in accordance with a proper
2 judicial order, is guilty of a Class A misdemeanor.

3 Nothing contained in this Section shall prevent the
4 Director or chief county assessment officer from publishing or
5 making available reasonable statistics concerning the
6 operation of the exemption contained in this Section in which
7 the contents of claims are grouped into aggregates in such a
8 way that information contained in any individual claim shall
9 not be disclosed.

10 (d) Each Chief County Assessment Officer shall annually
11 publish a notice of availability of the exemption provided
12 under this Section. The notice shall be published at least 60
13 days but no more than 75 days prior to the date on which the
14 application must be submitted to the Chief County Assessment
15 Officer of the county in which the property is located. The
16 notice shall appear in a newspaper of general circulation in
17 the county.

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

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

22 (35 ILCS 200/15-173 new)

23 Sec. 15-173. Senior Citizens Tax Freeze Homestead
24 Exemption.

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

27 (b) As used in this Section:

28 "Applicant" means an individual who has filed an
29 application under this Section.

30 "Base amount" means the base year property tax bill for the
31 residence plus any increase in the property tax bill due to any
32 added improvements that increased the assessed value of the
33 residence after the base year.

34 "Base year" means the taxable year prior to the taxable
35 year for which the applicant first qualifies and applies for

1 the exemption under this Section or Section 15-172, whichever
2 is earlier, provided that in the prior taxable year the
3 property was improved with a permanent structure that was
4 occupied as a residence by the applicant who was liable for
5 paying real property taxes on the property and who was either
6 (i) an owner of record of the property or had legal or
7 equitable interest in the property as evidenced by a written
8 instrument or (ii) had a legal or equitable interest as a
9 lessee in the parcel of property that was single family
10 residence. If in any subsequent taxable year for which the
11 applicant applies and qualifies for the exemption the property
12 tax bill for the residence would be less than the property tax
13 bill in the existing base year (provided that the reduced
14 property tax bill is not based on an assessed value that
15 results from a temporary irregularity in the property that
16 reduces the assessed value for one or more taxable years), then
17 that subsequent taxable year shall become the base year until a
18 new base year is established under the terms of this paragraph.

19 "Chief County Assessment Officer" means the County
20 Assessor or Supervisor of Assessments of the county in which
21 the property is located.

22 "Equalized assessed value" means the assessed value as
23 equalized by the Illinois Department of Revenue.

24 "Household" means the applicant, the spouse of the
25 applicant, and all persons using the residence of the applicant
26 as their principal place of residence.

27 "Life care facility that qualifies as a cooperative" means
28 a facility as defined in Section 2 of the Life Care Facilities
29 Act.

30 "Residence" means the principal dwelling place and
31 appurtenant structures used for residential purposes in this
32 State occupied on January 1 of the taxable year by a household
33 and so much of the surrounding land, constituting the parcel
34 upon which the dwelling place is situated, as is used for
35 residential purposes. If the Chief County Assessment Officer
36 has established a specific legal description for a portion of

1 property constituting the residence, then that portion of
2 property shall be deemed the residence for the purposes of this
3 Section.

4 "Taxable year" means the calendar year during which ad
5 valorem property taxes payable in the next succeeding year are
6 levied.

7 (c) Beginning in taxable year 2006, a senior citizens tax
8 freeze homestead exemption is granted for real property that is
9 improved with a permanent structure that is occupied as a
10 residence by an applicant who (i) is 65 years of age or older
11 during the taxable year, (ii) is liable for paying real
12 property taxes on the property, and (iii) is an owner of record
13 of the property or has a legal or equitable interest in the
14 property as evidenced by a written instrument. This homestead
15 exemption shall also apply to a leasehold interest in a parcel
16 of property improved with a permanent structure that is a
17 single family residence that is occupied as a residence by a
18 person who (i) is 65 years of age or older during the taxable
19 year, (ii) has a legal or equitable ownership interest in the
20 property as lessee, and (iii) is liable for the payment of real
21 property taxes on that property.

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

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

30 Each year at the time the assessment books are certified to
31 the County Clerk, the Board of Review or Board of Appeals shall
32 give to the County Clerk a list of the assessed values of
33 improvements on each parcel qualifying for this exemption that
34 were added after the base year for this parcel and that
35 increased the assessed value of the property.

36 In the case of land improved with an apartment building

1 owned and operated as a cooperative or a building that is a
2 life care facility that qualifies as a cooperative, the maximum
3 reduction in the property tax bill for the property is limited
4 to the sum of the reductions calculated for each unit occupied
5 as a residence by a person or persons 65 years of age or older
6 who is liable, by contract with the owner or owners of record,
7 for paying real property taxes on the property and who is an
8 owner of record of a legal or equitable interest in the
9 cooperative apartment building, other than a leasehold
10 interest. In the instance of a cooperative where a homestead
11 exemption has been granted under this Section, the cooperative
12 association or its management firm shall credit the savings
13 resulting from that exemption only to the apportioned tax
14 liability of the owner who qualified for the exemption. Any
15 person who willfully refuses to credit that savings to an owner
16 who qualifies for the exemption is guilty of a Class B
17 misdemeanor.

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

25 When an individual dies who would have qualified for an
26 exemption under this Section, and the surviving spouse does not
27 independently qualify for this exemption because of age, the
28 exemption under this Section shall be granted to the surviving
29 spouse for the taxable year preceding and the taxable year of
30 the death, provided that, except for age, the surviving spouse
31 meets all qualifications for the granting of this exemption for
32 those years.

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

36 In counties having 3,000,000 or more inhabitants, to

1 receive the exemption, a person may submit an application to
2 the Chief County Assessment Officer of the county in which the
3 property is located during such period as may be specified by
4 the Chief County Assessment Officer. The Chief County
5 Assessment Officer in counties of 3,000,000 or more inhabitants
6 shall annually give notice of the application period by mail or
7 by publication. In counties having less than 3,000,000
8 inhabitants, to receive the exemption, a person shall submit an
9 application by July 1 of each taxable year to the Chief County
10 Assessment Officer of the county in which the property is
11 located. A county may, by ordinance, establish a date for
12 submission of applications that is different than July 1. The
13 applicant shall submit with the application an affidavit of the
14 applicant's age, marital status (and if married the name and
15 address of the applicant's spouse, if known), and principal
16 dwelling place of members of the household on January 1 of the
17 taxable year. The Department shall establish, by rule, a method
18 for verifying the accuracy of affidavits filed by applicants
19 under this Section. The applications shall be clearly marked as
20 applications for the Senior Citizens Tax Freeze Homestead
21 Exemption.

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

36 For purposes of this Section, a person who will be 65 years

1 of age during the current taxable year shall be eligible to
2 apply for the homestead exemption under this Section during
3 that taxable year. Application shall be made during the
4 application period in effect for the county of his or her
5 residence.

6 The Chief County Assessment Officer may determine the
7 eligibility of a life care facility that qualifies as a
8 cooperative to receive the benefits provided by this Section by
9 use of an affidavit, application, visual inspection,
10 questionnaire, or other reasonable method in order to insure
11 that the tax savings resulting from the exemption are credited
12 by the management firm to the apportioned tax liability of each
13 qualifying resident. The Chief County Assessment Officer may
14 request reasonable proof that the management firm has so
15 credited that exemption.

16 Except as provided in this Section, all information
17 received by the chief county assessment officer or the
18 Department from applications filed under this Section, or from
19 any investigation conducted under the provisions of this
20 Section, shall be confidential, except for official purposes or
21 pursuant to official procedures for collection of any State or
22 local tax or enforcement of any civil or criminal penalty or
23 sanction imposed by this Act or by any statute or ordinance
24 imposing a State or local tax. Any person who divulges any such
25 information in any manner, except in accordance with a proper
26 judicial order, is guilty of a Class A misdemeanor.

27 Nothing contained in this Section shall prevent the
28 Director or chief county assessment officer from publishing or
29 making available reasonable statistics concerning the
30 operation of the exemption contained in this Section in which
31 the contents of claims are grouped into aggregates in such a
32 way that information contained in any individual claim shall
33 not be disclosed.

34 (d) Each Chief County Assessment Officer shall annually
35 publish a notice of availability of the exemption provided
36 under this Section. The notice shall be published at least 60

1 days but no more than 75 days prior to the date on which the
2 application must be submitted to the Chief County Assessment
3 Officer of the county in which the property is located. The
4 notice shall appear in a newspaper of general circulation in
5 the county.

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

9 Section 90. The State Mandates Act is amended by adding
10 Section 8.30 as follows:

11 (30 ILCS 805/8.30 new)

12 Sec. 8.30. Exempt mandate. Notwithstanding Sections 6 and 8
13 of this Act, no reimbursement by the State is required for the
14 implementation of any mandate created by this amendatory Act of
15 the 94th General Assembly.

16 Section 99. Effective date. This Act takes effect upon
17 becoming law.