



## 95TH GENERAL ASSEMBLY

### State of Illinois

2007 and 2008

HB4917

by Rep. Brent Hassert

#### SYNOPSIS AS INTRODUCED:

New Act  
35 ILCS 200/18-179 new  
30 ILCS 805/8.32 new

Amends the Property Tax Code. Requires the county clerk to abate a percentage of the property taxes levied on each parcel of property that is owned and used exclusively as a home by a person who is 70 years of age or older or who is a disabled person and who has an annual household income of \$30,000 or less. Requires that this abatement must be applied proportionally to the property tax levies of each taxing district that levies a property tax on the property. Creates the Taxing District Non-Pass-Through Act of 2008. Prohibits taxing districts that are affected by the abatement from shifting the cost of this mandate to any other taxpayer by means of increases in property tax rates or through any other methods. Amends the State Mandates Act to require implementation without reimbursement. Effective immediately.

LRB095 17764 BDD 45383 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

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 1. Short title. This Act may be cited as the Taxing  
5 District Non-Pass-Through Act of 2008.

6 Section 5. Legislative intent. It is the intent of the  
7 General Assembly that the cost of the property tax abatement  
8 created in Section 18-179 of the Property Tax Code be borne by  
9 the taxing districts affected, and that the cost not be shifted  
10 to other property taxpayers.

11 Section 10. Cost shifting prohibited. No taxing district  
12 that is affected by the abatement mandated by Section 18-179 of  
13 the Property Tax Code may shift the cost of this mandate to any  
14 other taxpayer by means of increases in property tax rates or  
15 through any other methods.

16 Section 90. The Property Tax Code is amended by adding  
17 Section 18-179 as follows:

18 (35 ILCS 200/18-179 new)

19 Sec. 18-179. Abatement for the residence of senior or  
20 disabled citizens.

1       (a) The county clerk shall abate 50% of the taxes levied on  
2 each parcel of property that is owned and used exclusively as a  
3 home by an eligible senior or disabled citizen. This abatement  
4 must be applied proportionally to the property tax levies of  
5 each taxing district that levies a property tax on the  
6 property.

7       (b) As used in this Section:

8       "Eligible senior or disabled citizen" means a person (i)  
9 who is 70 years of age or older or who is a disabled person and  
10 (ii) who has an annual household income of \$30,000 or less.

11       "Disabled person" has the meaning set forth under Section  
12 15-168.

13       "Household income" has the meaning set forth under Section  
14 15-172.

15       (c) The Department must adopt rules concerning abatements  
16 under this Section and must prepare an application form for  
17 applicants to present to the county clerk when seeking an  
18 abatement under this Section.

19       (d) This Section applies to taxes levied in the 2008  
20 taxable year and thereafter.

21       Section 95. The State Mandates Act is amended by adding  
22 Section 8.32 as follows:

23       (30 ILCS 805/8.32 new)

24       Sec. 8.32. Exempt mandate. Notwithstanding Sections 6 and 8

1 of this Act, no reimbursement by the State is required for the  
2 implementation of any mandate created by this amendatory Act of  
3 the 95th General Assembly.

4 Section 99. Effective date. This Act takes effect upon  
5 becoming law.