



Sen. Toi W. Hutchinson

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LRB099 03048 HLH 34176 a

1 AMENDMENT TO SENATE BILL 505

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 505 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing  
5 Sections 15-165, 15-167, 15-168, 15-169, 15-170, 15-172,  
6 15-173, 15-175, and 15-180 and by adding Sections 15-162 and  
7 15-163 as follows:

8 (35 ILCS 200/15-162 new)

9 Sec. 15-162. Homestead exemptions; definitions.

10 For the purposes of Article 15, the following terms have  
11 the following meanings, except as otherwise provided:

12 (a) "Homestead property" means:

13 (1) property that is occupied as a principal dwelling  
14 place by its owner who is liable for the payment of  
15 property taxes;

16 (2) a leasehold interest in property on which a

1 detached single-family residence is situated, which is  
2 occupied as a principal dwelling place by a person who has  
3 an ownership interest therein, legal or equitable or as a  
4 lessee, and on which the person is liable for the payment  
5 of property taxes;

6 (3) a unit in an apartment building owned and operated  
7 as a cooperative, that is occupied as a principal dwelling  
8 place by a person who is liable, by contract with the owner  
9 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  
12 a leasehold interest; or

13 (4) a unit within a building which is a life care  
14 facility operated as a cooperative, occupied by a person  
15 who is liable, by contract with the owner or owners of  
16 record, for paying property taxes on the property and is an  
17 owner of record of a legal or equitable interest in the  
18 cooperative apartment building, other than a leasehold  
19 interest.

20 (b) "Homestead owner" means any of the following:

21 (1) A person who owns and occupies residential property  
22 as a principal dwelling place and who is liable for the  
23 payment of property taxes as of January 1 of a taxable  
24 year.

25 (2) A person who possesses a leasehold interest in  
26 property on which a detached single-family residence is

1 situated, occupies that detached single-family residence  
2 as a principal dwelling place, has an ownership interest  
3 therein, legal or equitable or as a lessee, and is liable  
4 for the payment of property taxes on that property.

5 (3) A person who is liable, by contract with the owner  
6 or owners of record, for paying property taxes on a unit in  
7 an apartment building owned and operated as a cooperative,  
8 occupies the unit as a principal dwelling place, and is an  
9 owner of record of a legal or equitable interest in the  
10 cooperative apartment building, other than a leasehold  
11 interest.

12 (4) A person who is liable, by contract with the owner  
13 or owners of record, for paying property taxes on a unit  
14 within a building which is a life care facility, occupies  
15 the unit as a principal dwelling place, and is an owner of  
16 record of a legal or equitable interest in the cooperative  
17 apartment building, other than a leasehold interest.

18 (c) "Life care facility" means a facility, as defined under  
19 Section 2 of the Life Care Facilities Act, with which the  
20 homestead owner has a life care contract as defined in that  
21 Act.

22 (d) "State-licensed care facility" means a facility  
23 licensed under the Assisted Living and Shared Housing Act, the  
24 Nursing Home Care Act, the Specialized Mental Health  
25 Rehabilitation Act of 2013, or the ID/DD Community Care Act.

26 (e) "Veterans care facility" means a facility operated by

1 the United States Department of Veterans Affairs.

2 (35 ILCS 200/15-163 new)

3 Sec. 15-163. Homestead exemptions; general provisions.

4 (a) Unless otherwise provided, an initial application for  
5 any homestead exemption must be made to the Chief County  
6 Assessment Officer during the application period in effect for  
7 the county in which the property is located. The Chief County  
8 Assessment Officer may determine the eligibility of  
9 residential property to receive the homestead exemption by  
10 application, visual inspection, questionnaire, or other  
11 reasonable methods. The determination must be made in  
12 accordance with guidelines established by the Department.

13 (b) Unless otherwise provided, a county board may, by  
14 resolution, provide that if a person has been granted a  
15 homestead exemption, the person qualifying need not reapply for  
16 the exemption.

17 (c) In counties with fewer than 3,000,000 inhabitants, if  
18 the Chief County Assessment Officer requires an annual  
19 application for verification of eligibility for a homestead  
20 exemption, the application shall be mailed to the taxpayer.

21 (d) If a homestead exemption is granted to a property that  
22 is operated as a cooperative or as a life care facility  
23 operated as a cooperative, the cooperative association or  
24 management firm shall credit the savings resulting from the  
25 exemption to the apportioned tax liability of the homestead

1 owner. The Chief County Assessment Officer may request  
2 reasonable proof that the association or firm has properly  
3 credited the exemption. A person who willfully refuses to  
4 credit an exemption to the qualified person is guilty of a  
5 Class B misdemeanor.

6 (e) In counties with fewer than 3,000,000 inhabitants, the  
7 Chief County Assessment Officer shall provide to each person  
8 granted a homestead exemption under Sections 15-168, 15-169,  
9 15-170, and 15-172 a form to designate any other person to  
10 receive a duplicate of any notice of delinquency in the payment  
11 of taxes assessed and levied under this Code on the person's  
12 qualifying property. The duplicate notice shall be in addition  
13 to the notice required to be provided to the person receiving  
14 the exemption and shall be given in the manner required by this  
15 Code. The person filing the request for the duplicate notice  
16 shall pay an administrative fee of \$5 to the Chief County  
17 Assessment Officer. The Chief County Assessment Officer shall  
18 then file the executed designation with the county collector,  
19 who shall issue the duplicate notices as indicated by the  
20 designation. A designation may be rescinded by the person in  
21 the manner required by the Chief County Assessment Officer.

22 (f) The Chief County Assessment Officer may, when  
23 considering whether to grant an exemption based on a homestead  
24 owner's eligibility pursuant to paragraph (2) of subsection (b)  
25 of Section 15-162, require the following conditions to be met:

26 (1) that a notarized application for the exemption,

1       signed by both the owner and the lessee of the property,  
2       must be submitted each year during the application period  
3       in effect for the county in which the property is located;

4       (2) that a copy of the lease must be filed with the  
5       Chief County Assessment Officer by the owner of the  
6       property at the time the notarized application is  
7       submitted;

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

10       (4) that the lease must include the following language  
11       in substantially the following form: "Lessee shall be  
12       liable for the payment of real estate taxes with respect to  
13       the residence in accordance with the terms and conditions  
14       of Section 15-162(b)(2) of the Property Tax Code (35 ILCS  
15       200/15-162(b)(2)). The permanent real estate index number  
16       for the premises is (insert number), and, according to the  
17       most recent property tax bill, the current amount of real  
18       estate taxes associated with the premises is (insert  
19       amount) per year. The parties agree that the monthly rent  
20       set forth above shall be increased or decreased pro rata  
21       (effective January 1 of each calendar year) to reflect any  
22       increase or decrease in real estate taxes. Lessee shall be  
23       deemed to be satisfying Lessee's liability for the above  
24       mentioned real estate taxes with the monthly rent payments  
25       as set forth above (or increased or decreased as set forth  
26       herein).".

1       In addition, if there is a change in lessee, or if the  
2 lessee vacates the property, then the Chief County Assessment  
3 Officer may require the owner of the property to notify the  
4 Chief County Assessment Officer of that change.

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

7       (g) When a homestead exemption has been granted under this  
8 Article 15 and the person qualifying subsequently becomes a  
9 resident of a State-licensed care facility or veterans care  
10 facility, the exemption shall continue so long as the residence  
11 continues to be occupied by the qualifying person's spouse, or  
12 if the residence remains unoccupied but is still owned by the  
13 person qualified for the homestead exemption.

14       (h) Any taxpayer whose application for a homestead  
15 exemption is denied by the Chief County Assessment Officer may  
16 appeal that denial to the county board of review. The decision  
17 of the board of review shall be final.

18       (i) Notwithstanding any other provision, if a property is  
19 transferred or otherwise ceases to be homestead property after  
20 the first date of eligibility within a taxable year, the  
21 exemption shall remain with the property until the end of that  
22 taxable year.

23       (35 ILCS 200/15-165)

24       Sec. 15-165. Disabled veterans adapted housing homestead  
25 exemption.

1       (a) Definitions. As used in this Section, in addition to  
2 the definitions found in Section 15-162:

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       "Disabled veteran" means a person who has served in the  
9 Armed Forces of the United States and whose disability is of  
10 such a nature that the Federal Government has authorized  
11 payment for purchase or construction of Specially Adapted  
12 Housing as set forth in the United States Code, Title 38,  
13 Chapter 21, Section 2101.

14       "Eligible homestead property" means homestead property  
15 that is occupied by a homestead owner who is ~~Property up to an~~  
16 ~~assessed value of \$100,000, owned and used exclusively by a~~  
17 ~~disabled veteran, or the spouse or unmarried surviving spouse~~  
18 ~~of the disabled veteran, as a home, is exempt. As used in this~~  
19 ~~Section, a disabled veteran means a person who has served in~~  
20 ~~the Armed Forces of the United States and whose disability is~~  
21 ~~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  
26 the veteran at any time after the death of the veteran during

1 which such surviving spouse is not married.

2 (b) Eligibility. The exemption under this Section applies  
3 to eligible homestead property up to an assessed value of  
4 \$100,000.

5 The exemption applies to housing where Federal funds have  
6 been used to purchase or construct special adaptations to suit  
7 the veteran's disability.

8 The exemption also applies to housing that is specially  
9 adapted to suit the veteran's disability, and purchased  
10 entirely or in part by the proceeds of a sale, casualty loss  
11 reimbursement, or other transfer of a home for which the  
12 Federal Government had previously authorized payment for  
13 purchase or construction as Specially Adapted Housing.

14 However, the entire proceeds of the sale, casualty loss  
15 reimbursement, or other transfer of that housing shall be  
16 applied to the acquisition of subsequent specially adapted  
17 housing to the extent that the proceeds equal the purchase  
18 price of the subsequently acquired housing.

19 Beginning with the 2015 tax year, the exemption also  
20 applies to housing that is specifically constructed or adapted  
21 to suit a qualifying veteran's disability if the housing or  
22 adaptations are donated by a charitable organization, the  
23 veteran has been approved to receive funds for the purchase or  
24 construction of Specially Adapted Housing under Title 38,  
25 Chapter 21, Section 2101 of the United States Code, and the  
26 home has been inspected and certified by a licensed home

1 inspector to be in compliance with applicable standards set  
2 forth in U.S. Department of Veterans Affairs, Veterans Benefits  
3 Administration Pamphlet 26-13 Handbook for Design of Specially  
4 Adapted Housing.

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

7 ~~For purposes of this Section, "charitable organization"~~  
8 ~~means any benevolent, philanthropic, patriotic, or~~  
9 ~~eleemosynary entity that solicits and collects funds for~~  
10 ~~charitable purposes and includes each local, county, or area~~  
11 ~~division of that charitable organization.~~

12 ~~For purposes of this Section, "unmarried surviving spouse"~~  
13 ~~means the surviving spouse of the veteran at any time after the~~  
14 ~~death of the veteran during which such surviving spouse is not~~  
15 ~~married.~~

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

21 (e) A taxpayer who claims an exemption under Section 15-168  
22 or 15-169 may not claim an exemption under this Section.

23 (Source: P.A. 98-1145, eff. 12-30-14.)

24 (35 ILCS 200/15-167)

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

1           (a) Definitions. As used in this Section, in addition to  
2 the definitions found in Section 15-162, ~~Beginning with taxable~~  
3 ~~year 2007, a homestead exemption, limited to a reduction set~~  
4 ~~forth under subsection (b), from the property's value, as~~  
5 ~~equalized or assessed by the Department, is granted for~~  
6 ~~property that is owned and occupied as the principal residence~~  
7 ~~of a veteran returning from an armed conflict involving the~~  
8 ~~armed forces of the United States who is liable for paying real~~  
9 ~~estate taxes on the property and is an owner of record of the~~  
10 ~~property or has a legal or equitable interest therein as~~  
11 ~~evidenced by a written instrument, except for a leasehold~~  
12 ~~interest, other than a leasehold interest of land on which a~~  
13 ~~single family residence is located, which is occupied as the~~  
14 ~~principal residence of a veteran returning from an armed~~  
15 ~~conflict involving the armed forces of the United States who~~  
16 ~~has an ownership interest therein, legal, equitable or as a~~  
17 ~~lessee, and on which he or she is liable for the payment of~~  
18 ~~property taxes. For purposes of the exemption under this~~  
19 ~~Section,~~ "veteran" means an Illinois resident who has served as  
20 a member of the United States Armed Forces, a member of the  
21 Illinois National Guard, or a member of the United States  
22 Reserve Forces.

23           (b) Eligibility. A homestead exemption is granted for  
24 homestead property that is occupied by a homestead owner who is  
25 a veteran returning from an armed conflict involving the armed  
26 forces of the United States.

1        (b-5) Amount. In all counties, the reduction is \$5,000 for  
2 the taxable year in which the veteran returns from active duty  
3 in an armed conflict involving the armed forces of the United  
4 States; however, if the veteran first acquires his or her  
5 principal residence during the taxable year in which he or she  
6 returns, but after January 1 of that year, and if the property  
7 is owned and occupied by the veteran as a principal residence  
8 on January 1 of the next taxable year, he or she may apply the  
9 exemption for the next taxable year, and only the next taxable  
10 year, after he or she returns. Beginning in taxable year 2010,  
11 the reduction shall also be allowed for the taxable year after  
12 the taxable year in which the veteran returns from active duty  
13 in an armed conflict involving the armed forces of the United  
14 States. For land improved with an apartment building owned and  
15 operated as a cooperative, the maximum reduction from the value  
16 of the property, as equalized by the Department, must be  
17 multiplied by the number of apartments or units occupied by a  
18 veteran returning from an armed conflict involving the armed  
19 forces of the United States who is liable, by contract with the  
20 owner or owners of record, for paying property taxes on the  
21 property and is an owner of record of a legal or equitable  
22 interest in the cooperative apartment building, other than a  
23 leasehold interest. ~~In a cooperative where a homestead~~  
24 ~~exemption has been granted, the cooperative association or the~~  
25 ~~management firm of the cooperative or facility shall credit the~~  
26 ~~savings resulting from that exemption only to the apportioned~~

1 ~~tax liability of the owner or resident who qualified for the~~  
2 ~~exemption. Any person who willfully refuses to so credit the~~  
3 ~~savings is guilty of a Class B misdemeanor.~~

4 (c) (Blank). ~~Application must be made during the~~  
5 ~~application period in effect for the county of his or her~~  
6 ~~residence. The assessor or chief county assessment officer may~~  
7 ~~determine the eligibility of residential property to receive~~  
8 ~~the homestead exemption provided by this Section by~~  
9 ~~application, visual inspection, questionnaire, or other~~  
10 ~~reasonable methods. The determination must be made in~~  
11 ~~accordance with guidelines established by the Department.~~

12 (d) Additional provisions. The exemption under this  
13 Section is in addition to any other homestead exemption  
14 provided in this Article 15. Notwithstanding Sections 6 and 8  
15 of the State Mandates Act, no reimbursement by the State is  
16 required for the implementation of any mandate created by this  
17 Section.

18 (Source: P.A. 96-1288, eff. 7-26-10; 96-1418, eff. 8-2-10;  
19 97-333, eff. 8-12-11.)

20 (35 ILCS 200/15-168)

21 Sec. 15-168. Disabled persons' homestead exemption.

22 (a) Definitions. As used in this Section, in addition to  
23 the definitions found in Section 15-162, "disabled person"  
24 means a person unable to engage in any substantial gainful  
25 activity by reason of a medically determinable physical or

1 mental impairment which can be expected to result in death or  
2 has lasted or can be expected to last for a continuous period  
3 of not less than 12 months. Disabled persons filing claims  
4 under this Section shall submit proof of disability in such  
5 form and manner as the Department shall by rule and regulation  
6 prescribe. Any one or more of the following shall constitute  
7 proof of disability for purposes of this Act:

8 (1) proof that a claimant is eligible to receive  
9 disability benefits under the federal Social Security Act;

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

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

23 (b) Eligibility. An ~~Beginning with taxable year 2007, an~~  
24 annual homestead exemption is granted to homestead property  
25 occupied by homestead owners who are also disabled persons ~~in~~  
26 ~~the amount of \$2,000, except as provided in subsection (c), to~~

1 ~~be deducted from the property's value as equalized or assessed~~  
2 ~~by the Department of Revenue. The disabled person shall receive~~  
3 ~~the homestead exemption upon meeting the following~~  
4 ~~requirements:~~

5 ~~(1) The property must be occupied as the primary~~  
6 ~~residence by the disabled person.~~

7 ~~(2) The disabled person must be liable for paying the~~  
8 ~~real estate taxes on the property.~~

9 ~~(3) The disabled person must be an owner of record of~~  
10 ~~the property or have a legal or equitable interest in the~~  
11 ~~property as evidenced by a written instrument. In the case~~  
12 ~~of a leasehold interest in property, the lease must be for~~  
13 ~~a single family residence.~~

14 A person who is disabled during the taxable year is  
15 eligible to receive ~~apply for~~ this homestead exemption during  
16 that taxable year. ~~Application must be made during the~~  
17 ~~application period in effect for the county of residence. If a~~  
18 ~~homestead exemption has been granted under this Section and the~~  
19 ~~person awarded the exemption subsequently becomes a resident of~~  
20 ~~a facility licensed under the Nursing Home Care Act, the~~  
21 ~~Specialized Mental Health Rehabilitation Act of 2013, or the~~  
22 ~~ID/DD Community Care Act, then the exemption shall continue (i)~~  
23 ~~so long as the residence continues to be occupied by the~~  
24 ~~qualifying person's spouse or (ii) if the residence remains~~  
25 ~~unoccupied but is still owned by the person qualified for the~~  
26 ~~homestead exemption.~~

1       ~~(b) For the purposes of this Section, "disabled person"~~  
2 ~~means a person unable to engage in any substantial gainful~~  
3 ~~activity by reason of a medically determinable physical or~~  
4 ~~mental impairment which can be expected to result in death or~~  
5 ~~has lasted or can be expected to last for a continuous period~~  
6 ~~of not less than 12 months. Disabled persons filing claims~~  
7 ~~under this Act shall submit proof of disability in such form~~  
8 ~~and manner as the Department shall by rule and regulation~~  
9 ~~prescribe. Proof that a claimant is eligible to receive~~  
10 ~~disability benefits under the Federal Social Security Act shall~~  
11 ~~constitute proof of disability for purposes of this Act.~~  
12 ~~Issuance of an Illinois Person with a Disability Identification~~  
13 ~~Card stating that the claimant is under a Class 2 disability,~~  
14 ~~as defined in Section 4A of the Illinois Identification Card~~  
15 ~~Act, shall constitute proof that the person named thereon is a~~  
16 ~~disabled person for purposes of this Act. A disabled person not~~  
17 ~~covered under the Federal Social Security Act and not~~  
18 ~~presenting an Illinois Person with a Disability Identification~~  
19 ~~Card stating that the claimant is under a Class 2 disability~~  
20 ~~shall be examined by a physician designated by the Department,~~  
21 ~~and his status as a disabled person determined using the same~~  
22 ~~standards as used by the Social Security Administration. The~~  
23 ~~costs of any required examination shall be borne by the~~  
24 ~~claimant.~~

25       (c) Amount. The annual exemption amount is \$2,000, to be  
26 deducted from the property's value as equalized or assessed by

1 the Department; except that, for ~~For~~ land improved with (i) an  
2 apartment building owned and operated as a cooperative or (ii)  
3 a life care facility ~~as defined under Section 2 of the Life~~  
4 ~~Care Facilities Act~~ that is considered to be a cooperative, the  
5 maximum reduction from the value of the property, as equalized  
6 or assessed by the Department, shall be multiplied by the  
7 number of apartments or units occupied by a disabled person.  
8 ~~The disabled person shall receive the homestead exemption upon~~  
9 ~~meeting the following requirements:~~

10 ~~(1) The property must be occupied as the primary~~  
11 ~~residence by the disabled person.~~

12 ~~(2) The disabled person must be liable by contract with~~  
13 ~~the owner or owners of record for paying the apportioned~~  
14 ~~property taxes on the property of the cooperative or life~~  
15 ~~care facility. In the case of a life care facility, the~~  
16 ~~disabled person must be liable for paying the apportioned~~  
17 ~~property taxes under a life care contract as defined in~~  
18 ~~Section 2 of the Life Care Facilities Act.~~

19 ~~(3) The disabled person must be an owner of record of a~~  
20 ~~legal or equitable interest in the cooperative apartment~~  
21 ~~building. A leasehold interest does not meet this~~  
22 ~~requirement.~~

23 ~~If a homestead exemption is granted under this subsection, the~~  
24 ~~cooperative association or management firm shall credit the~~  
25 ~~savings resulting from the exemption to the apportioned tax~~  
26 ~~liability of the qualifying disabled person. The chief county~~

1 ~~assessment officer may request reasonable proof that the~~  
2 ~~association or firm has properly credited the exemption. A~~  
3 ~~person who willfully refuses to credit an exemption to the~~  
4 ~~qualified disabled person is guilty of a Class B misdemeanor.~~

5 (d) (Blank). ~~The chief county assessment officer shall~~  
6 ~~determine the eligibility of property to receive the homestead~~  
7 ~~exemption according to guidelines established by the~~  
8 ~~Department. After a person has received an exemption under this~~  
9 ~~Section, an annual verification of eligibility for the~~  
10 ~~exemption shall be mailed to the taxpayer.~~

11 ~~In counties with fewer than 3,000,000 inhabitants, the~~  
12 ~~chief county assessment officer shall provide to each person~~  
13 ~~granted a homestead exemption under this Section a form to~~  
14 ~~designate any other person to receive a duplicate of any notice~~  
15 ~~of delinquency in the payment of taxes assessed and levied~~  
16 ~~under this Code on the person's qualifying property. The~~  
17 ~~duplicate notice shall be in addition to the notice required to~~  
18 ~~be provided to the person receiving the exemption and shall be~~  
19 ~~given in the manner required by this Code. The person filing~~  
20 ~~the request for the duplicate notice shall pay an~~  
21 ~~administrative fee of \$5 to the chief county assessment~~  
22 ~~officer. The assessment officer shall then file the executed~~  
23 ~~designation with the county collector, who shall issue the~~  
24 ~~duplicate notices as indicated by the designation. A~~  
25 ~~designation may be rescinded by the disabled person in the~~  
26 ~~manner required by the chief county assessment officer.~~

1           (e) Additional provisions. A taxpayer who claims an  
2 exemption under Section 15-165 or 15-169 may not claim an  
3 exemption under this Section.

4           (Source: P.A. 97-38, eff. 6-28-11; 97-227, eff. 1-1-12; 97-813,  
5 eff. 7-13-12; 97-1064, eff. 1-1-13; 98-104, eff. 7-22-13.)

6           (35 ILCS 200/15-169)

7           Sec. 15-169. Disabled veterans standard homestead  
8 exemption.

9           (a) Definitions. As used in this Section, in addition to  
10 the definitions found in Section 15-162:

11           "Qualified residence" means homestead property, but less  
12 any portion of that property that is used for commercial  
13 purposes, with an equalized assessed value of less than  
14 \$250,000. Property rented for more than 6 months is presumed to  
15 be used for commercial purposes.

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

21           (a-5) Eligibility. ~~An Beginning with taxable year 2007, an~~  
22 annual homestead exemption, limited to the amounts set forth in  
23 subsection (b), is granted for homestead property that is used  
24 as a qualified residence by a homestead owner who is a disabled  
25 veteran.

1           (b) Amount. The amount of the exemption under this Section  
2 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-5) (Blank). ~~If a homestead exemption is granted under~~  
17 ~~this Section and the person awarded the exemption subsequently~~  
18 ~~becomes a resident of a facility licensed under the Nursing~~  
19 ~~Home Care Act or a facility operated by the United States~~  
20 ~~Department of Veterans Affairs, then the exemption shall~~  
21 ~~continue (i) so long as the residence continues to be occupied~~  
22 ~~by the qualifying person's spouse or (ii) if the residence~~  
23 ~~remains unoccupied but is still owned by the person who~~  
24 ~~qualified for the homestead exemption.~~

25           (c) Additional provisions.

26           (1) The tax exemption under this Section carries over

1 to the benefit of the veteran's surviving spouse as long as  
2 the spouse holds the legal or beneficial title to the  
3 homestead, permanently resides thereon, and does not  
4 remarry. If the surviving spouse sells the property, an  
5 exemption not to exceed the amount granted from the most  
6 recent ad valorem tax roll may be transferred to his or her  
7 new residence as long as it is used as his or her primary  
8 residence and he or she does not remarry.

9 ~~(c-1) Beginning with taxable year 2015, nothing in this~~  
10 ~~Section shall require the veteran to have qualified for or~~  
11 ~~obtained the exemption before death if the veteran was killed~~  
12 ~~in the line of duty.~~

13 (2) ~~(d)~~ ~~The exemption under this Section applies for~~  
14 ~~taxable year 2007 and thereafter.~~ A taxpayer who claims an  
15 exemption under Section 15-165 or 15-168 may not claim an  
16 exemption under this Section.

17 (3) ~~(e)~~ Each taxpayer who has been granted an exemption  
18 under this Section must reapply on an annual basis.  
19 Application must be made during the application period in  
20 effect for the county of his or her residence.

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. ~~The assessor or chief county assessment~~  
25 ~~officer may determine the eligibility of residential property~~  
26 ~~to receive the homestead exemption provided by this Section by~~

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

4 ~~(f) For the purposes of this Section:~~

5 ~~"Qualified residence" means real property, but less any~~  
6 ~~portion of that property that is used for commercial purposes,~~  
7 ~~with an equalized assessed value of less than \$250,000 that is~~  
8 ~~the disabled veteran's primary residence. Property rented for~~  
9 ~~more than 6 months is presumed to be used for commercial~~  
10 ~~purposes.~~

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

16 (Source: P.A. 97-333, eff. 8-12-11; 98-1145, eff. 12-30-14.)

17 (35 ILCS 200/15-170)

18 Sec. 15-170. Senior Citizens Homestead Exemption.

19 (a) Definitions. The definitions found in Section 15-162  
20 shall apply to this Section.

21 (b) Eligibility. An annual homestead exemption limited,  
22 except as described here with relation to cooperatives or life  
23 care facilities, to a maximum reduction set forth below from  
24 the property's value, as equalized or assessed by the  
25 Department, is granted for homestead property that is occupied

1 ~~by a homestead owner as a residence by a person who will be~~ 65  
2 ~~years of age or older by December 31 of the taxable year who is~~  
3 ~~liable for paying real estate taxes on the property and is an~~  
4 ~~owner of record of the property or has a legal or equitable~~  
5 ~~interest therein as evidenced by a written instrument, except~~  
6 ~~for a leasehold interest, other than a leasehold interest of~~  
7 ~~land on which a single family residence is located, which is~~  
8 ~~occupied as a residence by a person 65 years or older who has~~  
9 ~~an ownership interest therein, legal, equitable or as a lessee,~~  
10 ~~and on which he or she is liable for the payment of property~~  
11 ~~taxes.~~

12 (c) Amount. ~~Before taxable year 2004, the maximum reduction~~  
13 ~~shall be \$2,500 in counties with 3,000,000 or more inhabitants~~  
14 ~~and \$2,000 in all other counties. For taxable years 2004~~  
15 ~~through 2005, the maximum reduction shall be \$3,000 in all~~  
16 ~~counties. For taxable years 2006 and 2007, the maximum~~  
17 ~~reduction shall be \$3,500.~~ For taxable years 2008 through 2011,  
18 the maximum reduction is \$4,000 in all counties. For taxable  
19 year 2012, the maximum reduction is \$5,000 in counties with  
20 3,000,000 or more inhabitants and \$4,000 in all other counties.  
21 For taxable years 2013 and thereafter, the maximum reduction is  
22 \$5,000 in all counties.

23 For land improved with an apartment building owned and  
24 operated as a cooperative, the maximum reduction from the value  
25 of the property, as equalized by the Department, shall be  
26 multiplied by the number of apartments or units occupied by a

1 person 65 years of age or older who is liable, by contract with  
2 the owner or owners of record, for paying property taxes on the  
3 property and is an owner of record of a legal or equitable  
4 interest in the cooperative apartment building, other than a  
5 leasehold interest. For land improved with a life care  
6 facility, the maximum reduction from the value of the property,  
7 as equalized by the Department, shall be multiplied by the  
8 number of apartments or units occupied by persons 65 years of  
9 age or older, irrespective of any legal, equitable, or  
10 leasehold interest in the facility, who are liable, under a  
11 contract with the owner or owners of record of the facility,  
12 for paying property taxes on the property. ~~In a cooperative or  
13 a life care facility where a homestead exemption has been  
14 granted, the cooperative association or the management firm of  
15 the 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 be  
19 guilty of a Class B misdemeanor. Under this Section and  
20 Sections 15-175, 15-176, and 15-177, "life care facility" means  
21 a facility, as defined in Section 2 of the Life Care Facilities  
22 Act, with which the applicant for the homestead exemption has a  
23 life 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 Assisted Living and~~

1 ~~Shared Housing Act, the Nursing Home Care Act, the Specialized~~  
2 ~~Mental Health Rehabilitation Act of 2013, or the ID/DD~~  
3 ~~Community Care Act, the exemption shall continue so long as the~~  
4 ~~residence continues to be occupied by the qualifying person's~~  
5 ~~spouse if the spouse is 65 years of age or older, or if the~~  
6 ~~residence remains unoccupied but is still owned by the person~~  
7 ~~qualified for the homestead exemption.~~

8 ~~A person who will be 65 years of age during the current~~  
9 ~~assessment year shall be eligible to apply for the homestead~~  
10 ~~exemption during that assessment year. Application shall be~~  
11 ~~made during the application period in effect for the county of~~  
12 ~~his residence.~~

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

25 ~~(d) Additional provisions. The assessor or chief county~~  
26 ~~assessment officer may determine the eligibility of a life care~~

1 ~~facility to receive the benefits provided by this Section, by~~  
2 ~~affidavit, application, visual inspection, questionnaire or~~  
3 ~~other reasonable methods in order to insure that the tax~~  
4 ~~savings resulting from the exemption are credited by the~~  
5 ~~management firm to the apportioned tax liability of each~~  
6 ~~qualifying resident. The assessor may request reasonable proof~~  
7 ~~that the management firm has so credited the exemption.~~

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

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

7       (1) In counties with 3,000,000 or more inhabitants,  
8 beginning in taxable year 2010, each taxpayer who has been  
9 granted an exemption under this Section must reapply on an  
10 annual basis. The chief county assessment officer shall  
11 mail the application to the taxpayer. In counties with less  
12 than 3,000,000 inhabitants, the county board may by  
13 resolution provide that if a person has been granted a  
14 homestead exemption under this Section, the person  
15 qualifying need not reapply for the exemption.

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

21       (2) The ~~assessor or~~ chief county assessment officer  
22 shall notify each person who qualifies for an exemption  
23 under this Section that the person may also qualify for  
24 deferral of real estate taxes under the Senior Citizens  
25 Real Estate Tax Deferral Act. The notice shall set forth  
26 the qualifications needed for deferral of real estate

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

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

8 (Source: P.A. 97-38, eff. 6-28-11; 97-227, eff. 1-1-12; 97-813,  
9 eff. 7-13-12; 98-7, eff. 4-23-13; 98-104, eff. 7-22-13; 98-756,  
10 eff. 7-16-14.)

11 (35 ILCS 200/15-172)

12 Sec. 15-172. Senior Citizens Assessment Freeze Homestead  
13 Exemption.

14 (a) Definitions. As used in this Section, in addition to  
15 the definitions found in Section 15-162: ~~This Section may be~~  
16 ~~cited as the Senior Citizens Assessment Freeze Homestead~~  
17 ~~Exemption.~~

18 ~~(b) As used in this Section:~~

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

21 "Base amount" means the base year equalized assessed value  
22 of the residence plus the first year's equalized assessed value  
23 of any added improvements which increased the assessed value of  
24 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 for  
2 the exemption 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 equalized  
12 assessed value of the residence is less than the equalized  
13 assessed value in the existing base year (provided that such  
14 equalized assessed value 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 For taxable year 1999 only, the Chief County Assessment Officer  
20 shall review (i) all taxable years for which the applicant  
21 applied and qualified for the exemption and (ii) the existing  
22 base year. The assessment officer shall select as the new base  
23 year the year with the lowest equalized assessed value. An  
24 equalized assessed value that is based on an assessed value  
25 that results from a temporary irregularity in the property that  
26 reduces the assessed value for one or more taxable years shall

1 not be considered the lowest equalized assessed value. The  
2 selected year shall be the base year for taxable year 1999 and  
3 thereafter until a new base year is established under the terms  
4 of this paragraph.

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

8 "Equalized assessed value" means the assessed value as  
9 equalized by the Illinois Department of Revenue.

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

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

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

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

24 ~~"Life care facility that qualifies as a cooperative" means~~  
25 ~~a facility as defined in Section 2 of the Life Care Facilities~~  
26 ~~Act.~~

1 "Maximum income limitation" means \$55,000.<sup>+</sup>

2 ~~(1) \$35,000 prior to taxable year 1999;~~

3 ~~(2) \$40,000 in taxable years 1999 through 2003;~~

4 ~~(3) \$45,000 in taxable years 2004 through 2005;~~

5 ~~(4) \$50,000 in taxable years 2006 and 2007; and~~

6 ~~(5) \$55,000 in taxable year 2008 and thereafter.~~

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

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

20 (b) Eligibility. A ~~(c) Beginning in taxable year 1994, a~~  
21 senior citizens assessment freeze homestead exemption is  
22 granted for homestead ~~real~~ property that is ~~improved with a~~  
23 ~~permanent structure that is~~ occupied ~~as a residence~~ by a  
24 homestead owner ~~an applicant~~ who (i) is 65 years of age or  
25 older by December 31 of ~~during~~ the taxable year and ~~7~~ (ii) has  
26 a household income that does not exceed the maximum income

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

13 (c) Amount. In all counties ~~of 3,000,000 or more~~  
14 ~~inhabitants,~~ the amount of the exemption for all taxable years  
15 is the equalized assessed value of the residence in the taxable  
16 year for which application is made minus the base amount. ~~In~~  
17 ~~all other counties, the amount of the exemption is as follows:~~  
18 ~~(i) through taxable year 2005 and for taxable year 2007 and~~  
19 ~~thereafter, the amount of this exemption shall be the equalized~~  
20 ~~assessed value of the residence in the taxable year for which~~  
21 ~~application is made minus the base amount; and (ii) for taxable~~  
22 ~~year 2006, the amount of the exemption is as follows:~~

23 ~~(1) For an applicant who has a household income of~~  
24 ~~\$45,000 or less, the amount of the exemption is the~~  
25 ~~equalized assessed value of the residence in the taxable~~  
26 ~~year for which application is made minus the base amount.~~

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

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

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

16           ~~(5) For an applicant who has a household income~~  
17           ~~exceeding \$48,750 but not exceeding \$50,000, the amount of~~  
18           ~~the exemption is (i) the equalized assessed value of the~~  
19           ~~residence in the taxable year for which application is made~~  
20           ~~minus the base amount (ii) multiplied by 0.2.~~

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

26           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 that does not exceed  
13 the maximum income limitation, (iii) who is liable, by contract  
14 with the owner or owners of record, for paying real property  
15 taxes on the property, and (iv) who is an owner of record of a  
16 legal or equitable interest in the cooperative apartment  
17 building, other than a leasehold interest. ~~In the instance of a  
18 cooperative where a homestead exemption has been granted under  
19 this Section, the cooperative association or its management  
20 firm shall credit the savings resulting from that exemption  
21 only to the apportioned tax liability of the owner who  
22 qualified for the exemption. Any person who willfully refuses  
23 to credit that savings to an owner who qualifies for the  
24 exemption is guilty of a Class B misdemeanor.~~

25 ~~When a homestead exemption has been granted under this~~  
26 ~~Section and an applicant then becomes a resident of a facility~~

1 ~~licensed under the Assisted Living and Shared Housing Act, the~~  
2 ~~Nursing Home Care Act, the Specialized Mental Health~~  
3 ~~Rehabilitation Act of 2013, or the ID/DD Community Care Act,~~  
4 ~~the exemption shall be granted in subsequent years so long as~~  
5 ~~the residence (i) continues to be occupied by the qualified~~  
6 ~~applicant's spouse or (ii) if remaining unoccupied, is still~~  
7 ~~owned by the qualified applicant for the homestead exemption.~~

8 (d) Additional provisions.

9 (1) When Beginning January 1, 1997, when an individual  
10 dies who would have qualified for an exemption under this  
11 Section, and the surviving spouse does not independently  
12 qualify for this exemption because of age, the exemption  
13 under this Section shall be granted to the surviving spouse  
14 for the taxable year preceding and the taxable year of the  
15 death, provided that, except for age, the surviving spouse  
16 meets all other qualifications for the granting of this  
17 exemption for those years.

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

21 ~~For taxable year 1994 only, in counties having less than~~  
22 ~~3,000,000 inhabitants, to receive the exemption, a person shall~~  
23 ~~submit an application by February 15, 1995 to the Chief County~~  
24 ~~Assessment Officer of the county in which the property is~~  
25 ~~located.~~

26 (3) In counties having 3,000,000 or more inhabitants,

1 ~~for taxable year 1994 and all subsequent taxable years,~~ to  
2 receive the exemption, a person may submit an application  
3 to the Chief County Assessment Officer of the county in  
4 which the property is located during such period as may be  
5 specified by the Chief County Assessment Officer.

6 (4) The Chief County Assessment Officer in counties of  
7 3,000,000 or more inhabitants shall annually give notice of  
8 the application period by mail or by publication.

9 (5) In counties having less than 3,000,000  
10 inhabitants, ~~beginning with taxable year 1995 and~~  
11 ~~thereafter,~~ to receive the exemption, a person shall submit  
12 an application by July 1 of each taxable year to the Chief  
13 County Assessment Officer of the county in which the  
14 property is located.

15 (6) A county may, by ordinance, establish a date for  
16 submission of applications that is different than July 1.

17 (7) The applicant shall submit with the application an  
18 affidavit of the applicant's total household income, age,  
19 marital status (and if married the name and address of the  
20 applicant's spouse, if known), and principal dwelling  
21 place of members of the household on January 1 of the  
22 taxable year.

23 (8) The Department shall establish, by rule, a method  
24 for verifying the accuracy of affidavits filed by  
25 applicants under this Section, and the Chief County  
26 Assessment Officer may conduct audits of any taxpayer

1 claiming an exemption under this Section to verify that the  
2 taxpayer is eligible to receive the exemption.

3 (9) Each application shall contain or be verified by a  
4 notarized ~~written~~ declaration that it is made under the  
5 penalties of perjury. A taxpayer's signing a fraudulent  
6 application under this Act is perjury, as defined in  
7 Section 32-2 of the Criminal Code of 2012.

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

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

1 ~~condition, that, in the physician's opinion, the condition was~~  
2 ~~so severe that it rendered the applicant incapable of filing~~  
3 ~~the application in a timely manner, and the date on which the~~  
4 ~~applicant regained the capability to file the application.~~

5 ~~Beginning January 1, 1998, notwithstanding any other~~  
6 ~~provision to the contrary, in counties having fewer than~~  
7 ~~3,000,000 inhabitants, if an applicant fails to file the~~  
8 ~~application required by this Section in a timely manner and~~  
9 ~~this failure to file is due to a mental or physical condition~~  
10 ~~sufficiently severe so as to render the applicant incapable of~~  
11 ~~filing the application in a timely manner, the Chief County~~  
12 ~~Assessment Officer may extend the filing deadline for a period~~  
13 ~~of 3 months. In order to receive the extension provided in this~~  
14 ~~paragraph, the applicant shall provide the Chief County~~  
15 ~~Assessment Officer with a signed statement from the applicant's~~  
16 ~~physician stating the nature and extent of the condition, and~~  
17 ~~that, in the physician's opinion, the condition was so severe~~  
18 ~~that it rendered the applicant incapable of filing the~~  
19 ~~application in a timely manner.~~

20 ~~In counties having less than 3,000,000 inhabitants, if an~~  
21 ~~applicant was denied an exemption in taxable year 1994 and the~~  
22 ~~denial occurred due to an error on the part of an assessment~~  
23 ~~official, or his or her agent or employee, then beginning in~~  
24 ~~taxable year 1997 the applicant's base year, for purposes of~~  
25 ~~determining the amount of the exemption, shall be 1993 rather~~  
26 ~~than 1994. In addition, in taxable year 1997, the applicant's~~

1 ~~exemption shall also include an amount equal to (i) the amount~~  
2 ~~of any exemption denied to the applicant in taxable year 1995~~  
3 ~~as a result of using 1994, rather than 1993, as the base year,~~  
4 ~~(ii) the amount of any exemption denied to the applicant in~~  
5 ~~taxable year 1996 as a result of using 1994, rather than 1993,~~  
6 ~~as the base year, and (iii) the amount of the exemption~~  
7 ~~erroneously denied for taxable year 1994.~~

8 ~~For purposes of this Section, a person who will be 65 years~~  
9 ~~of age during the current taxable year shall be eligible to~~  
10 ~~apply for the homestead exemption during that taxable year.~~  
11 ~~Application shall be made during the application period in~~  
12 ~~effect for the county of his or her residence.~~

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

23 (11) Except as provided in this Section, all  
24 information received by the chief county assessment  
25 officer or the Department from applications filed under  
26 this Section, or from any investigation conducted under the

1 provisions of this Section, shall be confidential, except  
2 for official purposes or pursuant to official procedures  
3 for collection of any State or local tax or enforcement of  
4 any civil or criminal penalty or sanction imposed by this  
5 Act or by any statute or ordinance imposing a State or  
6 local tax. Any person who divulges any such information in  
7 any manner, except in accordance with a proper judicial  
8 order, is guilty of a Class A misdemeanor.

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

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

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

1 (Source: P.A. 97-38, eff. 6-28-11; 97-227, eff. 1-1-12; 97-689,  
2 eff. 6-14-12; 97-813, eff. 7-13-12; 97-1150, eff. 1-25-13;  
3 98-104, eff. 7-22-13.)

4 (35 ILCS 200/15-173)

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

6 (a) Definitions. As used in this Section, in addition to  
7 the definitions found in Section 15-162: ~~This Section may be~~  
8 ~~cited as the Natural Disaster Homestead Exemption.~~

9 ~~(b) As used in this Section:~~

10 "Base amount" means the base year equalized assessed value  
11 of the residence.

12 "Base year" means the taxable year prior to the taxable  
13 year in which the natural disaster occurred.

14 ~~"Chief county assessment officer" means the County~~  
15 ~~Assessor or Supervisor of Assessments of the county in which~~  
16 ~~the property is located.~~

17 "Equalized assessed value" means the assessed value as  
18 equalized by the Illinois Department of Revenue.

19 ~~"Homestead property" has the meaning ascribed to that term~~  
20 ~~in Section 15-175 of this Code.~~

21 "Natural disaster" means an occurrence of widespread or  
22 severe damage or loss of property resulting from any  
23 catastrophic cause including but not limited to fire, flood,  
24 earthquake, wind, storm, or extended period of severe inclement  
25 weather. In the case of a residential structure affected by

1 flooding, the structure shall not be eligible for this  
2 homestead improvement exemption unless it is located within a  
3 local jurisdiction which is participating in the National Flood  
4 Insurance Program. A proclamation of disaster by the President  
5 of the United States or Governor of the State of Illinois is  
6 not a prerequisite to the classification of an occurrence as a  
7 natural disaster under this Section.

8 (b) Eligibility. ~~(e)~~ A homestead exemption shall be granted  
9 by the chief county assessment officer for homestead properties  
10 containing a residential structure that has been rebuilt  
11 following a natural disaster occurring in taxable year 2012 or  
12 any taxable year thereafter.

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

1 (d) Additional provisions.

2 (1) To receive the exemption, the taxpayer shall submit  
3 an application to the chief county assessment officer of  
4 the county in which the property is located by July 1 of  
5 each taxable year. A county may, by resolution, establish a  
6 date for submission of applications that is different than  
7 July 1. ~~The chief county assessment officer may require~~  
8 ~~additional documentation to be provided by the applicant.~~  
9 The applications shall be clearly marked as applications  
10 for the Natural Disaster Homestead Exemption.

11 (2) ~~(e)~~ Property is not eligible for an exemption under  
12 this Section and Section 15-180 for the same natural  
13 disaster or catastrophic event. The property may, however,  
14 remain eligible for an additional exemption under Section  
15 15-180 for any separate event occurring after the property  
16 qualified for an exemption under this Section.

17 (3) ~~(f)~~ The exemption under this Section carries over  
18 to the benefit of the surviving spouse as long as the  
19 spouse holds the legal or beneficial title to the homestead  
20 and permanently resides thereon.

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

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

25 (35 ILCS 200/15-175)

1           Sec. 15-175. General homestead exemption.

2           (a) Definitions. As used in this Section, in addition to  
3 the definitions found in Section 15-162:

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

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

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

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

1 exemption.

2 (c) Amount. ~~(b)~~

3 (1) Except as provided in ~~Section 15-176,~~ the maximum  
4 ~~reduction before taxable year 2004 shall be \$4,500 in~~  
5 ~~counties with 3,000,000 or more inhabitants and \$3,500 in~~  
6 ~~all other counties. Except as provided in Sections 15-176~~  
7 ~~and 15-177, for taxable years 2004 through 2007, the~~  
8 ~~maximum reduction shall be \$5,000, for taxable year 2008,~~  
9 ~~the maximum reduction is \$5,500, and,~~ for taxable years  
10 2009 through 2011, the maximum reduction is \$6,000 in all  
11 counties. For taxable years 2012 and thereafter, the  
12 maximum reduction is \$7,000 in counties with 3,000,000 or  
13 more inhabitants and \$6,000 in all other counties. If a  
14 county has elected to subject itself to the provisions of  
15 Section 15-176 as provided in subsection (k) of that  
16 Section, then, for the first taxable year only after the  
17 provisions of Section 15-176 no longer apply, for owners  
18 who, for the taxable year, have not been granted a senior  
19 citizens assessment freeze homestead exemption under  
20 Section 15-172 or a long-time occupant homestead exemption  
21 under Section 15-177, there shall be an additional  
22 exemption of \$5,000 for owners with a household income of  
23 \$30,000 or less.

24 (2) ~~(e)~~ In counties with fewer than 3,000,000  
25 inhabitants, if, based on the most recent assessment, the  
26 equalized assessed value of the homestead property for the

1 current assessment year is greater than the equalized  
2 assessed value of the property for 1977, the owner of the  
3 property shall automatically receive the exemption granted  
4 under this Section in an amount equal to the increase over  
5 the 1977 assessment up to the maximum reduction set forth  
6 in this Section.

7 (d) Additional provisions.

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

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

25 ~~(1) that a notarized application for the exemption,~~  
26 ~~signed by both the owner and the lessee of the property,~~

1 ~~must be submitted each year during the application period~~  
2 ~~in effect for the county in which the property is located;~~

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

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

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

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

1       ~~In addition, if there is a change in lessee, or if the~~  
2 ~~lessee vacates the property, then the chief county assessment~~  
3 ~~officer may require the owner of the property to notify the~~  
4 ~~chief county assessment officer of that change.~~

5       ~~This subsection (c) 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 Disabled~~  
10 ~~Persons Property Tax Relief Act, except that "income" does not~~  
11 ~~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 (2) ~~(h)~~ Where married persons maintain and reside in  
19 separate residences qualifying as homestead property, each  
20 residence shall receive 50% of the total reduction in  
21 equalized assessed valuation provided by this Section.

22 (3) ~~(i)~~ In all counties which have elected to be  
23 subject to the provisions of section 15-176 as provided in  
24 subsection (k) of that Section, ~~the assessor or chief~~  
25 ~~county assessment officer may determine the eligibility of~~  
26 ~~residential property to receive the homestead exemption~~

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

17 ~~(j) In counties with fewer than 3,000,000 inhabitants, in~~  
18 ~~the event of a sale of homestead property the homestead~~  
19 ~~exemption shall remain in effect for the remainder of the~~  
20 ~~assessment year of the sale. The assessor or chief county~~  
21 ~~assessment officer may require the new owner of the property to~~  
22 ~~apply for the homestead exemption for the following assessment~~  
23 ~~year.~~

24 (4) ~~(k)~~ Notwithstanding Sections 6 and 8 of the State  
25 Mandates Act, no reimbursement by the State is required for  
26 the implementation of any mandate created by this Section.

1 (Source: P.A. 97-689, eff. 6-14-12; 97-1125, eff. 8-28-12;  
2 98-7, eff. 4-23-13; 98-463, eff. 8-16-13.)

3 (35 ILCS 200/15-180)

4 Sec. 15-180. Homestead improvement exemption ~~improvements~~.

5 (a) Definitions. As used in this Section, in addition to  
6 the definitions found in Section 15-162, a "catastrophic event"  
7 may include an occurrence of widespread or severe damage or  
8 loss of property resulting from any catastrophic cause  
9 including but not limited to fire, including arson (provided  
10 the fire was not caused by the willful action of an owner or  
11 resident of the property), flood, earthquake, wind, storm,  
12 explosion, or extended periods of severe inclement weather. In  
13 the case of a residential structure affected by flooding, the  
14 structure shall not be eligible for this homestead improvement  
15 exemption unless it is located within a local jurisdiction  
16 which is participating in the National Flood Insurance Program.  
17 A proclamation of disaster by the President of the United  
18 States or Governor of the State of Illinois is not a  
19 prerequisite to the classification of an occurrence as a  
20 catastrophic event under this Section.

21 (b) Eligibility. Homestead properties that have been  
22 improved and residential structures on homestead property that  
23 have been rebuilt following a catastrophic event are entitled  
24 to a homestead improvement exemption, ~~limited to \$30,000 per~~  
25 ~~year through December 31, 1997, \$45,000 beginning January 1,~~

1 ~~1998 and through December 31, 2003, and \$75,000 per year for~~  
2 ~~that homestead property beginning January 1, 2004 and~~  
3 ~~thereafter, in fair cash value,~~ when that property is owned by  
4 a homestead owner and used exclusively for a residential  
5 purpose and upon demonstration that a proposed increase in  
6 assessed value is attributable solely to a new improvement of  
7 an existing structure or the rebuilding of a residential  
8 structure following a catastrophic event. To be eligible for an  
9 exemption under this Section after a catastrophic event, the  
10 residential structure must be rebuilt within 2 years after the  
11 catastrophic event. The exemption for rebuilt structures under  
12 this Section applies to the increase in value of the rebuilt  
13 structure over the value of the structure before the  
14 catastrophic event.

15 (c) Amount. The amount of the exemption shall be limited to  
16 the fair cash value added by the new improvement or rebuilding  
17 and shall continue for 4 years from the date the improvement or  
18 rebuilding is completed and occupied, or until the next  
19 following general assessment of that property, whichever is  
20 later. The exemption is limited to \$75,000 per year for that  
21 homestead property in fair cash value.

22 ~~A proclamation of disaster by the President of the United~~  
23 ~~States or Governor of the State of Illinois is not a~~  
24 ~~prerequisite to the classification of an occurrence as a~~  
25 ~~catastrophic event under this Section. A "catastrophic event"~~  
26 ~~may include an occurrence of widespread or severe damage or~~

1 ~~loss of property resulting from any catastrophic cause~~  
2 ~~including but not limited to fire, including arson (provided~~  
3 ~~the fire was not caused by the willful action of an owner or~~  
4 ~~resident of the property), flood, earthquake, wind, storm,~~  
5 ~~explosion, or extended periods of severe inclement weather. In~~  
6 ~~the case of a residential structure affected by flooding, the~~  
7 ~~structure shall not be eligible for this homestead improvement~~  
8 ~~exemption unless it is located within a local jurisdiction~~  
9 ~~which is participating in the National Flood Insurance Program.~~

10 (d) Additional provisions.

11 (1) In counties of less than 3,000,000 inhabitants, in  
12 addition to the notice requirement under Section 12-30, a  
13 supervisor of assessments, county assessor, or township or  
14 multi-township assessor responsible for adding an  
15 assessable improvement to a residential property's  
16 assessment shall either notify a taxpayer whose assessment  
17 has been changed since the last preceding assessment that  
18 he or she may be eligible for the exemption provided under  
19 this Section or shall grant the exemption automatically.

20 (2) ~~In Beginning January 1, 1999, in~~ counties of  
21 3,000,000 or more inhabitants, an application for a  
22 homestead improvement exemption for a residential  
23 structure that has been rebuilt following a catastrophic  
24 event must be submitted to the Chief County Assessment  
25 Officer with a valuation complaint and a copy of the  
26 building permit to rebuild the structure. The Chief County

1           Assessment Officer may require additional documentation  
2           which must be provided by the applicant.

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

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

7           Section 99. Effective date. This Act takes effect January  
8           1, 2016."