

1 AMENDMENT TO SENATE BILL 22

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 22 on page 1, by  
3 replacing line 1 with the following:

4 "AN ACT concerning local governments."; and

5 on page 1, line 5, by replacing "Section 18-185" with  
6 "Sections 15-170 and 18-185"; and

7 on page 1, immediately below line 5, by inserting the  
8 following:

9 "(35 ILCS 200/15-170)

10 Sec. 15-170. Senior Citizens Homestead Exemption. An  
11 annual homestead exemption limited, except as described here  
12 with relation to cooperatives, to a maximum reduction set  
13 forth below from the property's value, as equalized or  
14 assessed by the Department, is granted for property that is  
15 occupied as a residence by a person 65 years of age or older  
16 who is liable for paying real estate taxes on the property  
17 and is an owner of record of the property or has a legal or  
18 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,

1 equitable or as a lessee, and on which he or she is liable  
2 for the payment of property taxes. For assessment years  
3 before the 2001 assessment year, the maximum reduction shall  
4 be \$2,500 in counties with 3,000,000 or more inhabitants and  
5 \$2,000 in all other counties. For the 2001 assessment year  
6 and thereafter, the maximum reduction shall be \$2,500 in all  
7 counties. For land improved with an apartment building owned  
8 and operated as a cooperative or a building which is a life  
9 care facility which shall be considered to be a cooperative,  
10 the maximum reduction from the value of the property, as  
11 equalized by the Department, shall be multiplied by the  
12 number of apartments or units occupied by a person 65 years  
13 of age or older who is liable, by contract with the owner or  
14 owners of record, for paying property taxes on the property  
15 and is an owner of record of a legal or equitable interest in  
16 the cooperative apartment building, other than a leasehold  
17 interest. In a cooperative where a homestead exemption has  
18 been granted, the cooperative association or its management  
19 firm shall credit the savings resulting from that exemption  
20 only to the apportioned tax liability of the owner who  
21 qualified for the exemption. Any person who willfully  
22 refuses to so credit the savings shall be guilty of a Class B  
23 misdemeanor. Under this Section and Section 15-175, "life  
24 care facility" means a facility as defined in Section 2 of  
25 the Life Care Facilities Act, with which the applicant for  
26 the homestead exemption has a life care contract as defined  
27 in that Act, which requires the applicant to pay property  
28 taxes.

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

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

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

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

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

1 the manner and form required by the chief county assessment  
2 officer.

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

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

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

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

27 (Source: P.A. 89-412, eff. 11-17-95; 90-471, eff. 8-17-97.)".