



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HB2452

Introduced 2/4/2025, by Rep. Amy Elik

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-170
35 ILCS 200/15-172

Amends the Property Tax Code. Provides that, for taxable years 2026 and thereafter, the maximum reduction under the senior citizens homestead exemption is \$8,000 in all counties (currently, \$8,000 in counties with 3,000,000 or more inhabitants and counties that are contiguous to a county of 3,000,000 or more inhabitants and \$5,000 in all other counties). Provides that the maximum income limitation for the senior citizens assessment freeze homestead exemption is \$75,000 (currently, \$65,000). Effective immediately.

LRB104 03125 HLH 13146 b

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 5. The Property Tax Code is amended by changing
5 Sections 15-170 and 15-172 as follows:

6 (35 ILCS 200/15-170)

7 (Text of Section before amendment by P.A. 103-592)

8 Sec. 15-170. Senior citizens homestead exemption.

9 (a) An annual homestead exemption limited, except as
10 described here with relation to cooperatives or life care
11 facilities, to a maximum reduction set forth below from the
12 property's value, as equalized or assessed by the Department,
13 is granted for property that is occupied as a residence by a
14 person 65 years of age or older who is liable for paying real
15 estate taxes on the property and is an owner of record of the
16 property or has a legal or equitable interest therein as
17 evidenced by a written instrument, except for a leasehold
18 interest, other than a leasehold interest of land on which a
19 single family residence is located, which is occupied as a
20 residence by a person 65 years or older who has an ownership
21 interest therein, legal, equitable or as a lessee, and on
22 which he or she is liable for the payment of property taxes.
23 Before taxable year 2004, the maximum reduction shall be

1 \$2,500 in counties with 3,000,000 or more inhabitants and
2 \$2,000 in all other counties. For taxable years 2004 through
3 2005, the maximum reduction shall be \$3,000 in all counties.
4 For taxable years 2006 and 2007, the maximum reduction shall
5 be \$3,500. For taxable years 2008 through 2011, the maximum
6 reduction is \$4,000 in all counties. For taxable year 2012,
7 the maximum reduction is \$5,000 in counties with 3,000,000 or
8 more inhabitants and \$4,000 in all other counties. For taxable
9 years 2013 through 2016, the maximum reduction is \$5,000 in
10 all counties. For taxable years 2017 through 2022, the maximum
11 reduction is \$8,000 in counties with 3,000,000 or more
12 inhabitants and \$5,000 in all other counties. For taxable
13 years 2023 through 2025 ~~and thereafter~~, the maximum reduction
14 is \$8,000 in counties with 3,000,000 or more inhabitants and
15 counties that are contiguous to a county of 3,000,000 or more
16 inhabitants and \$5,000 in all other counties. For taxable
17 years 2026 and thereafter, the maximum reduction is \$8,000 in
18 all counties.

19 (b) For land improved with an apartment building owned and
20 operated as a cooperative, the maximum reduction from the
21 value of the property, as equalized by the Department, shall
22 be multiplied by the number of apartments or units occupied by
23 a person 65 years of age or older who is liable, by contract
24 with the owner or owners of record, for paying property taxes
25 on the property and is an owner of record of a legal or
26 equitable interest in the cooperative apartment building,

1 other than a leasehold interest. For land improved with a life
2 care facility, the maximum reduction from the value of the
3 property, as equalized by the Department, shall be multiplied
4 by the number of apartments or units occupied by persons 65
5 years of age or older, irrespective of any legal, equitable,
6 or leasehold interest in the facility, who are liable, under a
7 contract with the owner or owners of record of the facility,
8 for paying property taxes on the property. In a cooperative or
9 a life care facility where a homestead exemption has been
10 granted, the cooperative association or the management firm of
11 the cooperative or facility shall credit the savings resulting
12 from that exemption only to the apportioned tax liability of
13 the owner or resident who qualified for the exemption. Any
14 person who willfully refuses to so credit the savings shall be
15 guilty of a Class B misdemeanor. Under this Section and
16 Sections 15-175, 15-176, and 15-177, "life care facility"
17 means a facility, as defined in Section 2 of the Life Care
18 Facilities Act, with which the applicant for the homestead
19 exemption has a life care contract as defined in that Act.

20 (c) When a homestead exemption has been granted under this
21 Section and the person qualifying subsequently becomes a
22 resident of a facility licensed under the Assisted Living and
23 Shared Housing Act, the Nursing Home Care Act, the Specialized
24 Mental Health Rehabilitation Act of 2013, the ID/DD Community
25 Care Act, or the MC/DD Act, the exemption shall continue so
26 long as the residence continues to be occupied by the

1 qualifying person's spouse if the spouse is 65 years of age or
2 older, or if the residence remains unoccupied but is still
3 owned by the person qualified for the homestead exemption.

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

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

21 (f) The assessor or chief county assessment officer may
22 determine the eligibility of a life care facility to receive
23 the benefits provided by this Section, by affidavit,
24 application, visual inspection, questionnaire or other
25 reasonable methods in order to insure that the tax savings
26 resulting from the exemption are credited by the management

1 firm to the apportioned tax liability of each qualifying
2 resident. The assessor may request reasonable proof that the
3 management firm has so credited the exemption.

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

23 (h) The assessor or chief county assessment officer may
24 determine the eligibility of residential property to receive
25 the homestead exemption provided by this Section by
26 application, visual inspection, questionnaire or other

1 reasonable methods. The determination shall be made in
2 accordance with guidelines established by the Department.

3 (i) In counties with 3,000,000 or more inhabitants, for
4 taxable years 2010 through 2018, and beginning again in
5 taxable year 2024, each taxpayer who has been granted an
6 exemption under this Section must reapply on an annual basis.

7 If a reapplication is required, then the chief county
8 assessment officer shall mail the application to the taxpayer
9 at least 60 days prior to the last day of the application
10 period for the county.

11 For taxable years 2019 through 2023, in counties with
12 3,000,000 or more inhabitants, a taxpayer who has been granted
13 an exemption under this Section need not reapply. However, if
14 the property ceases to be qualified for the exemption under
15 this Section in any year for which a reapplication is not
16 required under this Section, then the owner of record of the
17 property shall notify the chief county assessment officer that
18 the property is no longer qualified. In addition, for taxable
19 years 2019 through 2023, the chief county assessment officer
20 of a county with 3,000,000 or more inhabitants shall enter
21 into an intergovernmental agreement with the county clerk of
22 that county and the Department of Public Health, as well as any
23 other appropriate governmental agency, to obtain information
24 that documents the death of a taxpayer who has been granted an
25 exemption under this Section. Notwithstanding any other
26 provision of law, the county clerk and the Department of

1 Public Health shall provide that information to the chief
2 county assessment officer. The Department of Public Health
3 shall supply this information no less frequently than every
4 calendar quarter. Information concerning the death of a
5 taxpayer may be shared with the county treasurer. The chief
6 county assessment officer shall also enter into a data
7 exchange agreement with the Social Security Administration or
8 its agent to obtain access to the information regarding deaths
9 in possession of the Social Security Administration. The chief
10 county assessment officer shall, subject to the notice
11 requirements under subsection (m) of Section 9-275, terminate
12 the exemption under this Section if the information obtained
13 indicates that the property is no longer qualified for the
14 exemption. In counties with 3,000,000 or more inhabitants, the
15 assessor and the county recorder of deeds shall establish
16 policies and practices for the regular exchange of information
17 for the purpose of alerting the assessor whenever the transfer
18 of ownership of any property receiving an exemption under this
19 Section has occurred. When such a transfer occurs, the
20 assessor shall mail a notice to the new owner of the property
21 (i) informing the new owner that the exemption will remain in
22 place through the year of the transfer, after which it will be
23 canceled, and (ii) providing information pertaining to the
24 rules for reapplying for the exemption if the owner qualifies.
25 In counties with 3,000,000 or more inhabitants, the chief
26 county assessment official shall conduct audits of all

1 exemptions granted under this Section no later than December
2 31, 2022 and no later than December 31, 2024. The audit shall
3 be designed to ascertain whether any senior homestead
4 exemptions have been granted erroneously. If it is determined
5 that a senior homestead exemption has been erroneously applied
6 to a property, the chief county assessment officer shall make
7 use of the appropriate provisions of Section 9-275 in relation
8 to the property that received the erroneous homestead
9 exemption.

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

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

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

1 from the county collector.

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

5 (Source: P.A. 101-453, eff. 8-23-19; 101-622, eff. 1-14-20;
6 102-895, eff. 5-23-22.)

7 (Text of Section after amendment by P.A. 103-592)

8 Sec. 15-170. Senior citizens homestead exemption.

9 (a) An annual homestead exemption limited, except as
10 described here with relation to cooperatives or life care
11 facilities, to a maximum reduction set forth below from the
12 property's value, as equalized or assessed by the Department,
13 is granted for property that is occupied as a residence by a
14 person 65 years of age or older who is liable for paying real
15 estate taxes on the property and is an owner of record of the
16 property or has a legal or equitable interest therein as
17 evidenced by a written instrument, except for a leasehold
18 interest, other than a leasehold interest of land on which a
19 single family residence is located, which is occupied as a
20 residence by a person 65 years or older who has an ownership
21 interest therein, legal, equitable or as a lessee, and on
22 which he or she is liable for the payment of property taxes.
23 Before taxable year 2004, the maximum reduction shall be
24 \$2,500 in counties with 3,000,000 or more inhabitants and
25 \$2,000 in all other counties. For taxable years 2004 through

1 2005, the maximum reduction shall be \$3,000 in all counties.
2 For taxable years 2006 and 2007, the maximum reduction shall
3 be \$3,500. For taxable years 2008 through 2011, the maximum
4 reduction is \$4,000 in all counties. For taxable year 2012,
5 the maximum reduction is \$5,000 in counties with 3,000,000 or
6 more inhabitants and \$4,000 in all other counties. For taxable
7 years 2013 through 2016, the maximum reduction is \$5,000 in
8 all counties. For taxable years 2017 through 2022, the maximum
9 reduction is \$8,000 in counties with 3,000,000 or more
10 inhabitants and \$5,000 in all other counties. For taxable
11 years 2023 through 2025 ~~and thereafter~~, the maximum reduction
12 is \$8,000 in counties with 3,000,000 or more inhabitants and
13 counties that are contiguous to a county of 3,000,000 or more
14 inhabitants and \$5,000 in all other counties. For taxable
15 years 2026 and thereafter, the maximum reduction is \$8,000 in
16 all counties.

17 (b) For land improved with an apartment building owned and
18 operated as a cooperative, the maximum reduction from the
19 value of the property, as equalized by the Department, shall
20 be multiplied by the number of apartments or units occupied by
21 a person 65 years of age or older who is liable, by contract
22 with the owner or owners of record, for paying property taxes
23 on the property and is an owner of record of a legal or
24 equitable interest in the cooperative apartment building,
25 other than a leasehold interest. For land improved with a life
26 care facility, the maximum reduction from the value of the

1 property, as equalized by the Department, shall be multiplied
2 by the number of apartments or units occupied by persons 65
3 years of age or older, irrespective of any legal, equitable,
4 or leasehold interest in the facility, who are liable, under a
5 contract with the owner or owners of record of the facility,
6 for paying property taxes on the property. In a cooperative or
7 a life care facility where a homestead exemption has been
8 granted, the cooperative association or the management firm of
9 the cooperative or facility shall credit the savings resulting
10 from that exemption only to the apportioned tax liability of
11 the owner or resident who qualified for the exemption. Any
12 person who willfully refuses to so credit the savings shall be
13 guilty of a Class B misdemeanor. Under this Section and
14 Sections 15-175, 15-176, and 15-177, "life care facility"
15 means a facility, as defined in Section 2 of the Life Care
16 Facilities Act, with which the applicant for the homestead
17 exemption has a life care contract as defined in that Act.

18 (c) When a homestead exemption has been granted under this
19 Section and the person qualifying subsequently becomes a
20 resident of a facility licensed under the Assisted Living and
21 Shared Housing Act, the Nursing Home Care Act, the Specialized
22 Mental Health Rehabilitation Act of 2013, the ID/DD Community
23 Care Act, or the MC/DD Act, the exemption shall continue so
24 long as the residence continues to be occupied by the
25 qualifying person's spouse if the spouse is 65 years of age or
26 older, or if the residence remains unoccupied but is still

1 owned by the person qualified for the homestead exemption.

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

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

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

1 management firm has so credited the exemption.

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

21 (h) The assessor or chief county assessment officer may
22 determine the eligibility of residential property to receive
23 the homestead exemption provided by this Section by
24 application, visual inspection, questionnaire or other
25 reasonable methods. The determination shall be made in
26 accordance with guidelines established by the Department.

1 (i) In counties with 3,000,000 or more inhabitants, for
2 taxable years 2010 through 2018, each taxpayer who has been
3 granted an exemption under this Section must reapply on an
4 annual basis.

5 If a reapplication is required, then the chief county
6 assessment officer shall mail the application to the taxpayer
7 at least 60 days prior to the last day of the application
8 period for the county.

9 For taxable years 2019 and thereafter, in counties with
10 3,000,000 or more inhabitants, a taxpayer who has been granted
11 an exemption under this Section need not reapply. However, if
12 the property ceases to be qualified for the exemption under
13 this Section in any year for which a reapplication is not
14 required under this Section, then the owner of record of the
15 property shall notify the chief county assessment officer that
16 the property is no longer qualified. In addition, for taxable
17 years 2019 and thereafter, the chief county assessment officer
18 of a county with 3,000,000 or more inhabitants shall enter
19 into an intergovernmental agreement with the county clerk of
20 that county and the Department of Public Health, as well as any
21 other appropriate governmental agency, to obtain information
22 that documents the death of a taxpayer who has been granted an
23 exemption under this Section. Notwithstanding any other
24 provision of law, the county clerk and the Department of
25 Public Health shall provide that information to the chief
26 county assessment officer. The Department of Public Health

1 shall supply this information no less frequently than every
2 calendar quarter. Information concerning the death of a
3 taxpayer may be shared with the county treasurer. The chief
4 county assessment officer shall also enter into a data
5 exchange agreement with the Social Security Administration or
6 its agent to obtain access to the information regarding deaths
7 in possession of the Social Security Administration. The chief
8 county assessment officer shall, subject to the notice
9 requirements under subsection (m) of Section 9-275, terminate
10 the exemption under this Section if the information obtained
11 indicates that the property is no longer qualified for the
12 exemption. In counties with 3,000,000 or more inhabitants, the
13 assessor and the county clerk shall establish policies and
14 practices for the regular exchange of information for the
15 purpose of alerting the assessor whenever the transfer of
16 ownership of any property receiving an exemption under this
17 Section has occurred. When such a transfer occurs, the
18 assessor shall mail a notice to the new owner of the property
19 (i) informing the new owner that the exemption will remain in
20 place through the year of the transfer, after which it will be
21 canceled, and (ii) providing information pertaining to the
22 rules for reapplying for the exemption if the owner qualifies.
23 In counties with 3,000,000 or more inhabitants, the chief
24 county assessment official shall conduct, by no later than
25 December 31 of the first year of each reassessment cycle, as
26 determined by Section 9-220, a review of all exemptions

1 granted under this Section for the preceding reassessment
2 cycle under this Section. The review shall be designed to
3 ascertain whether any senior homestead exemptions have been
4 granted erroneously. If it is determined that a senior
5 homestead exemption has been erroneously applied to a
6 property, the chief county assessment officer shall make use
7 of the appropriate provisions of Section 9-275 in relation to
8 the property that received the erroneous homestead exemption.

9 (j) 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. In
13 counties in which the county board passes such a resolution,
14 the chief county assessment official shall, prior to the
15 submission of the final abstract for the first year of each
16 reassessment cycle, as determined by Section 9-215, review all
17 exemptions granted for the preceding reassessment cycle under
18 this Section. The review shall be designed to ascertain
19 whether any senior homestead exemptions have been granted
20 erroneously.

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

26 (1) The assessor or chief county assessment officer shall

1 notify each person who qualifies for an exemption under this
2 Section that the person may also qualify for deferral of real
3 estate taxes under the Senior Citizens Real Estate Tax
4 Deferral Act. The notice shall set forth the qualifications
5 needed for deferral of real estate taxes, the address and
6 telephone number of county collector, and a statement that
7 applications for deferral of real estate taxes may be obtained
8 from the county collector.

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

12 (Source: P.A. 102-895, eff. 5-23-22; 103-592, eff. 1-1-25.)

13 (35 ILCS 200/15-172)

14 Sec. 15-172. Low-Income Senior Citizens Assessment Freeze
15 Homestead Exemption.

16 (a) This Section may be cited as the Low-Income Senior
17 Citizens Assessment Freeze Homestead 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
23 value of any added improvements which increased the assessed
24 value of 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
12 equalized assessed value of the residence is less than the
13 equalized assessed value in the existing base year (provided
14 that such equalized assessed value is not based on an assessed
15 value that results from a temporary irregularity in the
16 property that reduces the assessed value for one or more
17 taxable years), then that subsequent taxable year shall become
18 the base year until a new base year is established under the
19 terms of this paragraph. For taxable year 1999 only, the Chief
20 County Assessment Officer shall review (i) all taxable years
21 for which the applicant applied and qualified for the
22 exemption and (ii) the existing base year. The assessment
23 officer shall select as the new base year the year with the
24 lowest equalized assessed value. An equalized assessed value
25 that is based on an assessed value that results from a
26 temporary irregularity in the property that reduces the

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

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

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

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

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

17 "Income" has the same meaning as provided in Section 3.07
18 of the Senior Citizens and Persons with Disabilities Property
19 Tax Relief Act, except that, beginning in assessment year
20 2001, "income" does not include veteran's benefits.

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

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

1 Act.

2 "Maximum income limitation" means:

3 (1) \$35,000 prior to taxable year 1999;

4 (2) \$40,000 in taxable years 1999 through 2003;

5 (3) \$45,000 in taxable years 2004 through 2005;

6 (4) \$50,000 in taxable years 2006 and 2007;

7 (5) \$55,000 in taxable years 2008 through 2016;

8 (6) for taxable year 2017, (i) \$65,000 for qualified

9 property located in a county with 3,000,000 or more

10 inhabitants and (ii) \$55,000 for qualified property

11 located in a county with fewer than 3,000,000 inhabitants;

12 ~~and~~

13 (7) for taxable years 2018 through 2025 ~~and~~

14 ~~thereafter~~, \$65,000 for all qualified property; and ~~-~~

15 (8) for taxable years 2026 and thereafter, \$75,000 for

16 all qualified property.

17 As an alternative income valuation, a homeowner who is

18 enrolled in any of the following programs may be presumed to

19 have household income that does not exceed the maximum income

20 limitation for that tax year as required by this Section: Aid

21 to the Aged, Blind or Disabled (AABD) Program or the

22 Supplemental Nutrition Assistance Program (SNAP), both of

23 which are administered by the Department of Human Services;

24 the Low Income Home Energy Assistance Program (LIHEAP), which

25 is administered by the Department of Commerce and Economic

26 Opportunity; The Benefit Access program, which is administered

1 by the Department on Aging; and the Senior Citizens Real
2 Estate Tax Deferral Program.

3 A chief county assessment officer may indicate that he or
4 she has verified an applicant's income eligibility for this
5 exemption but may not report which program or programs, if
6 any, enroll the applicant. Release of personal information
7 submitted pursuant to this Section shall be deemed an
8 unwarranted invasion of personal privacy under the Freedom of
9 Information Act.

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

20 "Taxable year" means the calendar year during which ad
21 valorem property taxes payable in the next succeeding year are
22 levied.

23 (c) Beginning in taxable year 1994, a low-income senior
24 citizens assessment freeze homestead exemption is granted for
25 real property that is improved with a permanent structure that
26 is occupied as a residence by an applicant who (i) is 65 years

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

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

26 (1) For an applicant who has a household income of

1 \$45,000 or less, the amount of the exemption is the
2 equalized assessed value of the residence in the taxable
3 year for which application is made minus the base amount.

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

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

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

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

24 When the applicant is a surviving spouse of an applicant
25 for a prior year for the same residence for which an exemption
26 under this Section has been granted, the base year and base

1 amount for that residence are the same as for the applicant for
2 the prior year.

3 Each year at the time the assessment books are certified
4 to the County Clerk, the Board of Review or Board of Appeals
5 shall give to the County Clerk a list of the assessed values of
6 improvements on each parcel qualifying for this exemption that
7 were added after the base year for this parcel and that
8 increased the assessed value of the property.

9 In the case of land improved with an apartment building
10 owned and operated as a cooperative or a building that is a
11 life care facility that qualifies as a cooperative, the
12 maximum reduction from the equalized assessed value of the
13 property is limited to the sum of the reductions calculated
14 for each unit occupied as a residence by a person or persons
15 (i) 65 years of age or older, (ii) with a household income that
16 does not exceed the maximum income limitation, (iii) who is
17 liable, by contract with the owner or owners of record, for
18 paying real property taxes on the property, and (iv) who is an
19 owner of record of a legal or equitable interest in the
20 cooperative apartment building, other than a leasehold
21 interest. In the instance of a cooperative where a homestead
22 exemption has been granted under this Section, the cooperative
23 association or its management firm shall credit the savings
24 resulting from that exemption only to the apportioned tax
25 liability of the owner who qualified for the exemption. Any
26 person who willfully refuses to credit that savings to an

1 owner who qualifies for the exemption is guilty of a Class B
2 misdemeanor.

3 When a homestead exemption has been granted under this
4 Section and an applicant then becomes a resident of a facility
5 licensed under the Assisted Living and Shared Housing Act, the
6 Nursing Home Care Act, the Specialized Mental Health
7 Rehabilitation Act of 2013, the ID/DD Community Care Act, or
8 the MC/DD Act, the exemption shall be granted in subsequent
9 years so long as the residence (i) continues to be occupied by
10 the qualified applicant's spouse or (ii) if remaining
11 unoccupied, is still owned by the qualified applicant for the
12 homestead exemption.

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

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

25 For taxable year 1994 only, in counties having less than
26 3,000,000 inhabitants, to receive the exemption, a person

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

1 that the taxpayer is eligible to receive the exemption. Each
2 application shall contain or be verified by a written
3 declaration that it is made under the penalties of perjury. A
4 taxpayer's signing a fraudulent application under this Act is
5 perjury, as defined in Section 32-2 of the Criminal Code of
6 2012. The applications shall be clearly marked as applications
7 for the Low-Income Senior Citizens Assessment Freeze Homestead
8 Exemption and must contain a notice that any taxpayer who
9 receives the exemption is subject to an audit by the Chief
10 County Assessment Officer.

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

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

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

23 In counties having less than 3,000,000 inhabitants, if an
24 applicant was denied an exemption in taxable year 1994 and the
25 denial occurred due to an error on the part of an assessment
26 official, or his or her agent or employee, then beginning in

1 taxable year 1997 the applicant's base year, for purposes of
2 determining the amount of the exemption, shall be 1993 rather
3 than 1994. In addition, in taxable year 1997, the applicant's
4 exemption shall also include an amount equal to (i) the amount
5 of any exemption denied to the applicant in taxable year 1995
6 as a result of using 1994, rather than 1993, as the base year,
7 (ii) the amount of any exemption denied to the applicant in
8 taxable year 1996 as a result of using 1994, rather than 1993,
9 as the base year, and (iii) the amount of the exemption
10 erroneously denied for taxable year 1994.

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

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

26 Except as provided in this Section, all information

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

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

18 Notwithstanding any other provision of law, for taxable
19 year 2017 and thereafter, in counties of 3,000,000 or more
20 inhabitants, the amount of the exemption shall be the greater
21 of (i) the amount of the exemption otherwise calculated under
22 this Section or (ii) \$2,000.

23 (c-5) Notwithstanding any other provision of law, each
24 chief county assessment officer may approve this exemption for
25 the 2020 taxable year, without application, for any property
26 that was approved for this exemption for the 2019 taxable

1 year, provided that:

2 (1) the county board has declared a local disaster as
3 provided in the Illinois Emergency Management Agency Act
4 related to the COVID-19 public health emergency;

5 (2) the owner of record of the property as of January
6 1, 2020 is the same as the owner of record of the property
7 as of January 1, 2019;

8 (3) the exemption for the 2019 taxable year has not
9 been determined to be an erroneous exemption as defined by
10 this Code; and

11 (4) the applicant for the 2019 taxable year has not
12 asked for the exemption to be removed for the 2019 or 2020
13 taxable years.

14 Nothing in this subsection shall preclude or impair the
15 authority of a chief county assessment officer to conduct
16 audits of any taxpayer claiming an exemption under this
17 Section to verify that the taxpayer is eligible to receive the
18 exemption as provided elsewhere in this Section.

19 (c-10) Notwithstanding any other provision of law, each
20 chief county assessment officer may approve this exemption for
21 the 2021 taxable year, without application, for any property
22 that was approved for this exemption for the 2020 taxable
23 year, if:

24 (1) the county board has declared a local disaster as
25 provided in the Illinois Emergency Management Agency Act
26 related to the COVID-19 public health emergency;

1 (2) the owner of record of the property as of January
2 1, 2021 is the same as the owner of record of the property
3 as of January 1, 2020;

4 (3) the exemption for the 2020 taxable year has not
5 been determined to be an erroneous exemption as defined by
6 this Code; and

7 (4) the taxpayer for the 2020 taxable year has not
8 asked for the exemption to be removed for the 2020 or 2021
9 taxable years.

10 Nothing in this subsection shall preclude or impair the
11 authority of a chief county assessment officer to conduct
12 audits of any taxpayer claiming an exemption under this
13 Section to verify that the taxpayer is eligible to receive the
14 exemption as provided elsewhere in this Section.

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

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

26 (Source: P.A. 101-635, eff. 6-5-20; 102-136, eff. 7-23-21;

1 102-895, eff. 5-23-22.)

2 Section 95. No acceleration or delay. Where this Act makes
3 changes in a statute that is represented in this Act by text
4 that is not yet or no longer in effect (for example, a Section
5 represented by multiple versions), the use of that text does
6 not accelerate or delay the taking effect of (i) the changes
7 made by this Act or (ii) provisions derived from any other
8 Public Act.

9 Section 99. Effective date. This Act takes effect upon
10 becoming law.