



Sen. Javier L. Cervantes

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10400SB1750sam001

LRB104 09307 HLH 25375 a

1 AMENDMENT TO SENATE BILL 1750

2 AMENDMENT NO. _____. Amend Senate Bill 1750 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Section 15-172 as follows:

6 (35 ILCS 200/15-172)

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

9 (a) This Section may be cited as the Low-Income Senior
10 Citizens Assessment Freeze Homestead Exemption.

11 (b) As used in this Section:

12 "Applicant" means an individual who has filed an
13 application under this Section.

14 "Base amount" means the base year equalized assessed value
15 of the residence plus the first year's equalized assessed
16 value of any added improvements which increased the assessed

1 value of the residence after the base year.

2 "Base year" means the taxable year prior to the taxable
3 year for which the applicant first qualifies and applies for
4 the exemption provided that in the prior taxable year the
5 property was improved with a permanent structure that was
6 occupied as a residence by the applicant who was liable for
7 paying real property taxes on the property and who was either
8 (i) an owner of record of the property or had legal or
9 equitable interest in the property as evidenced by a written
10 instrument or (ii) had a legal or equitable interest as a
11 lessee in the parcel of property that was single family
12 residence. If in any subsequent taxable year for which the
13 applicant applies and qualifies for the exemption the
14 equalized assessed value of the residence is less than the
15 equalized assessed value in the existing base year (provided
16 that such equalized assessed value is not based on an assessed
17 value that results from a temporary irregularity in the
18 property that reduces the assessed value for one or more
19 taxable years), then that subsequent taxable year shall become
20 the base year until a new base year is established under the
21 terms of this paragraph. For taxable year 1999 only, the Chief
22 County Assessment Officer shall review (i) all taxable years
23 for which the applicant applied and qualified for the
24 exemption and (ii) the existing base year. The assessment
25 officer shall select as the new base year the year with the
26 lowest equalized assessed value. An equalized assessed value

1 that is based on an assessed value that results from a
2 temporary irregularity in the property that reduces the
3 assessed value for one or more taxable years shall not be
4 considered the lowest equalized assessed value. The selected
5 year shall be the base year for taxable year 1999 and
6 thereafter until a new base year is established under the
7 terms of this paragraph.

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

11 "Equalized assessed value" means the assessed value as
12 equalized by the Illinois Department of Revenue.

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

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

19 "Income" has the same meaning as provided in Section 3.07
20 of the Senior Citizens and Persons with Disabilities Property
21 Tax Relief Act, except that, beginning in assessment year
22 2001, "income" does not include veteran's benefits.

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

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

4 "Maximum income limitation" means:

5 (1) \$35,000 prior to taxable year 1999;

6 (2) \$40,000 in taxable years 1999 through 2003;

7 (3) \$45,000 in taxable years 2004 through 2005;

8 (4) \$50,000 in taxable years 2006 and 2007;

9 (5) \$55,000 in taxable years 2008 through 2016;

10 (6) for taxable year 2017, (i) \$65,000 for qualified
11 property located in a county with 3,000,000 or more
12 inhabitants and (ii) \$55,000 for qualified property
13 located in a county with fewer than 3,000,000 inhabitants;
14 and

15 (7) for taxable years 2018 and thereafter, \$65,000 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 of law, the Chief
12 County Assessment Officer in a county with 3,000,000 or more
13 inhabitants may allow applicants to voluntarily provide to the
14 Chief County Assessment Officer the full social security
15 numbers or individual taxpayer identification numbers, as
16 applicable, for all members of the applicant's household. If,
17 in a county with 3,000,000 or more inhabitants, the applicant
18 provides the Chief County Assessment Officer with the full
19 social security numbers or individual taxpayer identification
20 numbers for all members of the applicant's household, then, in
21 subsequent taxable years, the Chief County Assessment Officer
22 may renew the exemption under this Section without a new
23 application if the Chief County Assessment Officer is able to
24 confirm both that (i) the applicant remains eligible for the
25 Senior Citizen Homestead Exemption under Section 15-170 for
26 the applicable property and (ii) the applicant's household

1 income does not exceed the maximum income limitation under
2 this Section. A Chief County Assessment Officer who renews an
3 exemption under this paragraph without an annual application
4 shall notify the applicant of both the decision to renew the
5 exemption and the applicant's ongoing duty to report changes
6 in the applicant's eligibility. If a Chief County Assessment
7 Officer who receives an applicant's social security number or
8 tax identification number under this paragraph is unable to
9 verify that the applicant remains eligible for the exemption
10 under this Section, then the Chief County Assessment Officer
11 shall notify the applicant of that fact and shall provide the
12 applicant with an opportunity to demonstrate the applicant's
13 eligibility.

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

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

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

26 In counties having less than 3,000,000 inhabitants, if an

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

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

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

1 may request reasonable proof that the management firm has so
2 credited that exemption.

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

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

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

26 (c-5) Notwithstanding any other provision of law, each

1 chief county assessment officer may approve this exemption for
2 the 2020 taxable year, without application, for any property
3 that was approved for this exemption for the 2019 taxable
4 year, provided that:

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

8 (2) the owner of record of the property as of January
9 1, 2020 is the same as the owner of record of the property
10 as of January 1, 2019;

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

14 (4) the applicant for the 2019 taxable year has not
15 asked for the exemption to be removed for the 2019 or 2020
16 taxable years.

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

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

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

4 (2) the owner of record of the property as of January
5 1, 2021 is the same as the owner of record of the property
6 as of January 1, 2020;

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

10 (4) the taxpayer for the 2020 taxable year has not
11 asked for the exemption to be removed for the 2020 or 2021
12 taxable years.

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

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

26 Notwithstanding Sections 6 and 8 of the State Mandates

1 Act, no reimbursement by the State is required for the
2 implementation of any mandate created by this Section.

3 (Source: P.A. 101-635, eff. 6-5-20; 102-136, eff. 7-23-21;
4 102-895, eff. 5-23-22.)".