



100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

HB5550

by Rep. Jaime M. Andrade, Jr.

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-178 new

Amends the Property Tax Code. Creates a homestead exemption for property if the owner: (i) replaces a lead-containing service line on the property with a service line that does not contain lead; and (ii) connects that line to a water main that does not contain lead or is replaced with a water main that does not contain lead at the same time as the improvements to the service line are made. Provides that the amount of the exemption is equal to the cost of replacing the lead-containing service lines on the property. Effective immediately.

LRB100 20170 HLH 35455 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by adding
5 Section 15-178 as follows:

6 (35 ILCS 200/15-178 new)

7 Sec. 15-178. Lead service line replacement exemption.
8 Beginning in taxable year 2019, a lead service line replacement
9 exemption, to be taken as a reduction in the equalized assessed
10 value of the property, is granted for homestead property with
11 an equalized assessed value of less than \$250,000 prior to
12 application of the exemption under this Section. To be eligible
13 for the exemption under this Section, the property owner must,
14 during the taxable year: (i) replace a lead-containing service
15 line on the property with a service line that does not contain
16 lead; and (ii) connect that line to a water main that does not
17 contain lead or is replaced with a water main that does not
18 contain lead at the same time as the improvements to the
19 service line are made.

20 The amount of the exemption under this Section shall be
21 equal to the cost of replacing the lead-containing service
22 lines on the property. Application for the exemption under this
23 Section must be made during the application period in effect

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

8 As used in this Section, "homestead property" has the
9 meaning given to that term in Section 15-175.

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