



Rep. Michael J. Zalewski

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1 AMENDMENT TO SENATE BILL 484

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 484 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing  
5 Sections 9-275, 15-169, 15-170, 15-175, 18-185, 18-205,  
6 18-213, and 18-214 and by adding Sections 15-172.5 and 15-178  
7 and by adding Section 18-242 as follows:

8 (35 ILCS 200/9-275)

9 Sec. 9-275. Erroneous homestead exemptions.

10 (a) For purposes of this Section:

11 "Erroneous homestead exemption" means a homestead  
12 exemption that was granted for real property in a taxable year  
13 if the property was not eligible for that exemption in that  
14 taxable year. If the taxpayer receives an erroneous homestead  
15 exemption under a single Section of this Code for the same  
16 property in multiple years, that exemption is considered a

1 single erroneous homestead exemption for purposes of this  
2 Section. However, if the taxpayer receives erroneous homestead  
3 exemptions under multiple Sections of this Code for the same  
4 property, or if the taxpayer receives erroneous homestead  
5 exemptions under the same Section of this Code for multiple  
6 properties, then each of those exemptions is considered a  
7 separate erroneous homestead exemption for purposes of this  
8 Section.

9 "Homestead exemption" means an exemption under Section  
10 15-165 (veterans with disabilities), 15-167 (returning  
11 veterans), 15-168 (persons with disabilities), 15-169  
12 (standard homestead for veterans with disabilities and  
13 veterans 75 years of age or older), 15-170 (senior citizens),  
14 15-172 (senior citizens assessment freeze), 15-175 (general  
15 homestead), 15-176 (alternative general homestead), or 15-177  
16 (long-time occupant).

17 "Erroneous exemption principal amount" means the total  
18 difference between the property taxes actually billed to a  
19 property index number and the amount of property taxes that  
20 would have been billed but for the erroneous exemption or  
21 exemptions.

22 "Taxpayer" means the property owner or leasehold owner that  
23 erroneously received a homestead exemption upon property.

24 (b) Notwithstanding any other provision of law, in counties  
25 with 3,000,000 or more inhabitants, the chief county assessment  
26 officer shall include the following information with each

1 assessment notice sent in a general assessment year: (1) a list  
2 of each homestead exemption available under Article 15 of this  
3 Code and a description of the eligibility criteria for that  
4 exemption; (2) a list of each homestead exemption applied to  
5 the property in the current assessment year; (3) information  
6 regarding penalties and interest that may be incurred under  
7 this Section if the taxpayer received an erroneous homestead  
8 exemption in a previous taxable year; and (4) notice of the  
9 60-day grace period available under this subsection. If, within  
10 60 days after receiving his or her assessment notice, the  
11 taxpayer notifies the chief county assessment officer that he  
12 or she received an erroneous homestead exemption in a previous  
13 taxable year, and if the taxpayer pays the erroneous exemption  
14 principal amount, plus interest as provided in subsection (f),  
15 then the taxpayer shall not be liable for the penalties  
16 provided in subsection (f) with respect to that exemption.

17 (c) In counties with 3,000,000 or more inhabitants, when  
18 the chief county assessment officer determines that one or more  
19 erroneous homestead exemptions was applied to the property, the  
20 erroneous exemption principal amount, together with all  
21 applicable interest and penalties as provided in subsections  
22 (f) and (j), shall constitute a lien in the name of the People  
23 of Cook County on the property receiving the erroneous  
24 homestead exemption. Upon becoming aware of the existence of  
25 one or more erroneous homestead exemptions, the chief county  
26 assessment officer shall cause to be served, by both regular

1 mail and certified mail, a notice of discovery as set forth in  
2 subsection (c-5). The chief county assessment officer in a  
3 county with 3,000,000 or more inhabitants may cause a lien to  
4 be recorded against property that (1) is located in the county  
5 and (2) received one or more erroneous homestead exemptions if,  
6 upon determination of the chief county assessment officer, the  
7 taxpayer received: (A) one or 2 erroneous homestead exemptions  
8 for real property, including at least one erroneous homestead  
9 exemption granted for the property against which the lien is  
10 sought, during any of the 3 collection years immediately prior  
11 to the current collection year in which the notice of discovery  
12 is served; or (B) 3 or more erroneous homestead exemptions for  
13 real property, including at least one erroneous homestead  
14 exemption granted for the property against which the lien is  
15 sought, during any of the 6 collection years immediately prior  
16 to the current collection year in which the notice of discovery  
17 is served. Prior to recording the lien against the property,  
18 the chief county assessment officer shall cause to be served,  
19 by both regular mail and certified mail, return receipt  
20 requested, on the person to whom the most recent tax bill was  
21 mailed and the owner of record, a notice of intent to record a  
22 lien against the property. The chief county assessment officer  
23 shall cause the notice of intent to record a lien to be served  
24 within 3 years from the date on which the notice of discovery  
25 was served.

26 (c-5) The notice of discovery described in subsection (c)

1 shall: (1) identify, by property index number, the property for  
2 which the chief county assessment officer has knowledge  
3 indicating the existence of an erroneous homestead exemption;  
4 (2) set forth the taxpayer's liability for principal, interest,  
5 penalties, and administrative costs including, but not limited  
6 to, recording fees described in subsection (f); (3) inform the  
7 taxpayer that he or she will be served with a notice of intent  
8 to record a lien within 3 years from the date of service of the  
9 notice of discovery; (4) inform the taxpayer that he or she may  
10 pay the outstanding amount, plus interest, penalties, and  
11 administrative costs at any time prior to being served with the  
12 notice of intent to record a lien or within 30 days after the  
13 notice of intent to record a lien is served; and (5) inform the  
14 taxpayer that, if the taxpayer provided notice to the chief  
15 county assessment officer as provided in subsection (d-1) of  
16 Section 15-175 of this Code, upon submission by the taxpayer of  
17 evidence of timely notice and receipt thereof by the chief  
18 county assessment officer, the chief county assessment officer  
19 will withdraw the notice of discovery and reissue a notice of  
20 discovery in compliance with this Section in which the taxpayer  
21 is not liable for interest and penalties for the current tax  
22 year in which the notice was received.

23 For the purposes of this subsection (c-5):

24 "Collection year" means the year in which the first and  
25 second installment of the current tax year is billed.

26 "Current tax year" means the year prior to the collection

1 year.

2 (d) The notice of intent to record a lien described in  
3 subsection (c) shall: (1) identify, by property index number,  
4 the property against which the lien is being sought; (2)  
5 identify each specific homestead exemption that was  
6 erroneously granted and the year or years in which each  
7 exemption was granted; (3) set forth the erroneous exemption  
8 principal amount due and the interest amount and any penalty  
9 and administrative costs due; (4) inform the taxpayer that he  
10 or she may request a hearing within 30 days after service and  
11 may appeal the hearing officer's ruling to the circuit court;  
12 (5) inform the taxpayer that he or she may pay the erroneous  
13 exemption principal amount, plus interest and penalties,  
14 within 30 days after service; and (6) inform the taxpayer that,  
15 if the lien is recorded against the property, the amount of the  
16 lien will be adjusted to include the applicable recording fee  
17 and that fees for recording a release of the lien shall be  
18 incurred by the taxpayer. A lien shall not be filed pursuant to  
19 this Section if the taxpayer pays the erroneous exemption  
20 principal amount, plus penalties and interest, within 30 days  
21 of service of the notice of intent to record a lien.

22 (e) The notice of intent to record a lien shall also  
23 include a form that the taxpayer may return to the chief county  
24 assessment officer to request a hearing. The taxpayer may  
25 request a hearing by returning the form within 30 days after  
26 service. The hearing shall be held within 90 days after the

1 taxpayer is served. The chief county assessment officer shall  
2 promulgate rules of service and procedure for the hearing. The  
3 chief county assessment officer must generally follow rules of  
4 evidence and practices that prevail in the county circuit  
5 courts, but, because of the nature of these proceedings, the  
6 chief county assessment officer is not bound by those rules in  
7 all particulars. The chief county assessment officer shall  
8 appoint a hearing officer to oversee the hearing. The taxpayer  
9 shall be allowed to present evidence to the hearing officer at  
10 the hearing. After taking into consideration all the relevant  
11 testimony and evidence, the hearing officer shall make an  
12 administrative decision on whether the taxpayer was  
13 erroneously granted a homestead exemption for the taxable year  
14 in question. The taxpayer may appeal the hearing officer's  
15 ruling to the circuit court of the county where the property is  
16 located as a final administrative decision under the  
17 Administrative Review Law.

18 (f) A lien against the property imposed under this Section  
19 shall be filed with the county recorder of deeds, but may not  
20 be filed sooner than 60 days after the notice of intent to  
21 record a lien was delivered to the taxpayer if the taxpayer  
22 does not request a hearing, or until the conclusion of the  
23 hearing and all appeals if the taxpayer does request a hearing.  
24 If a lien is filed pursuant to this Section and the taxpayer  
25 received one or 2 erroneous homestead exemptions during any of  
26 the 3 collection years immediately prior to the current

1 collection year in which the notice of discovery is served,  
2 then the erroneous exemption principal amount, plus 10%  
3 interest per annum or portion thereof from the date the  
4 erroneous exemption principal amount would have become due if  
5 properly included in the tax bill, shall be charged against the  
6 property by the chief county assessment officer. However, if a  
7 lien is filed pursuant to this Section and the taxpayer  
8 received 3 or more erroneous homestead exemptions during any of  
9 the 6 collection years immediately prior to the current  
10 collection year in which the notice of discovery is served, the  
11 erroneous exemption principal amount, plus a penalty of 50% of  
12 the total amount of the erroneous exemption principal amount  
13 for that property and 10% interest per annum or portion thereof  
14 from the date the erroneous exemption principal amount would  
15 have become due if properly included in the tax bill, shall be  
16 charged against the property by the chief county assessment  
17 officer. If a lien is filed pursuant to this Section, the  
18 taxpayer shall not be liable for interest that accrues between  
19 the date the notice of discovery is served and the date the  
20 lien is filed. Before recording the lien with the county  
21 recorder of deeds, the chief county assessment officer shall  
22 adjust the amount of the lien to add administrative costs,  
23 including but not limited to the applicable recording fee, to  
24 the total lien amount.

25 (g) If a person received an erroneous homestead exemption  
26 under Section 15-170 and: (1) the person was the spouse, child,

1 grandchild, brother, sister, niece, or nephew of the previous  
2 taxpayer; and (2) the person received the property by bequest  
3 or inheritance; then the person is not liable for the penalties  
4 imposed under this Section for any year or years during which  
5 the chief county assessment officer did not require an annual  
6 application for the exemption. However, that person is  
7 responsible for any interest owed under subsection (f).

8 (h) If the erroneous homestead exemption was granted as a  
9 result of a clerical error or omission on the part of the chief  
10 county assessment officer, and if the taxpayer has paid the tax  
11 bills as received for the year in which the error occurred,  
12 then the interest and penalties authorized by this Section with  
13 respect to that homestead exemption shall not be chargeable to  
14 the taxpayer. However, nothing in this Section shall prevent  
15 the collection of the erroneous exemption principal amount due  
16 and owing.

17 (i) A lien under this Section is not valid as to (1) any  
18 bona fide purchaser for value without notice of the erroneous  
19 homestead exemption whose rights in and to the underlying  
20 parcel arose after the erroneous homestead exemption was  
21 granted but before the filing of the notice of lien; or (2) any  
22 mortgagee, judgment creditor, or other lienor whose rights in  
23 and to the underlying parcel arose before the filing of the  
24 notice of lien. A title insurance policy for the property that  
25 is issued by a title company licensed to do business in the  
26 State showing that the property is free and clear of any liens

1 imposed under this Section shall be prima facie evidence that  
2 the taxpayer is without notice of the erroneous homestead  
3 exemption. Nothing in this Section shall be deemed to impair  
4 the rights of subsequent creditors and subsequent purchasers  
5 under Section 30 of the Conveyances Act.

6 (j) When a lien is filed against the property pursuant to  
7 this Section, the chief county assessment officer shall mail a  
8 copy of the lien to the person to whom the most recent tax bill  
9 was mailed and to the owner of record, and the outstanding  
10 liability created by such a lien is due and payable within 30  
11 days after the mailing of the lien by the chief county  
12 assessment officer. This liability is deemed delinquent and  
13 shall bear interest beginning on the day after the due date at  
14 a rate of 1.5% per month or portion thereof. Payment shall be  
15 made to the county treasurer. Upon receipt of the full amount  
16 due, as determined by the chief county assessment officer, the  
17 county treasurer shall distribute the amount paid as provided  
18 in subsection (k). Upon presentment by the taxpayer to the  
19 chief county assessment officer of proof of payment of the  
20 total liability, the chief county assessment officer shall  
21 provide in reasonable form a release of the lien. The release  
22 of the lien provided shall clearly inform the taxpayer that it  
23 is the responsibility of the taxpayer to record the lien  
24 release form with the county recorder of deeds and to pay any  
25 applicable recording fees.

26 (k) The county treasurer shall pay collected erroneous

1 exemption principal amounts, pro rata, to the taxing districts,  
2 or their legal successors, that levied upon the subject  
3 property in the taxable year or years for which the erroneous  
4 homestead exemptions were granted, except as set forth in this  
5 Section. The county treasurer shall deposit collected  
6 penalties and interest into a special fund established by the  
7 county treasurer to offset the costs of administration of the  
8 provisions of this Section by the chief county assessment  
9 officer's office, as appropriated by the county board. If the  
10 costs of administration of this Section exceed the amount of  
11 interest and penalties collected in the special fund, the chief  
12 county assessor shall be reimbursed by each taxing district or  
13 their legal successors for those costs. Such costs shall be  
14 paid out of the funds collected by the county treasurer on  
15 behalf of each taxing district pursuant to this Section.

16 (1) The chief county assessment officer in a county with  
17 3,000,000 or more inhabitants shall establish an amnesty period  
18 for all taxpayers owing any tax due to an erroneous homestead  
19 exemption granted in a tax year prior to the 2013 tax year. The  
20 amnesty period shall begin on the effective date of this  
21 amendatory Act of the 98th General Assembly and shall run  
22 through December 31, 2013. If, during the amnesty period, the  
23 taxpayer pays the entire arrearage of taxes due for tax years  
24 prior to 2013, the county clerk shall abate and not seek to  
25 collect any interest or penalties that may be applicable and  
26 shall not seek civil or criminal prosecution for any taxpayer

1 for tax years prior to 2013. Failure to pay all such taxes due  
2 during the amnesty period established under this Section shall  
3 invalidate the amnesty period for that taxpayer.

4 The chief county assessment officer in a county with  
5 3,000,000 or more inhabitants shall (i) mail notice of the  
6 amnesty period with the tax bills for the second installment of  
7 taxes for the 2012 assessment year and (ii) as soon as possible  
8 after the effective date of this amendatory Act of the 98th  
9 General Assembly, publish notice of the amnesty period in a  
10 newspaper of general circulation in the county. Notices shall  
11 include information on the amnesty period, its purpose, and the  
12 method by which to make payment.

13 Taxpayers who are a party to any criminal investigation or  
14 to any civil or criminal litigation that is pending in any  
15 circuit court or appellate court, or in the Supreme Court of  
16 this State, for nonpayment, delinquency, or fraud in relation  
17 to any property tax imposed by any taxing district located in  
18 the State on the effective date of this amendatory Act of the  
19 98th General Assembly may not take advantage of the amnesty  
20 period.

21 A taxpayer who has claimed 3 or more homestead exemptions  
22 in error shall not be eligible for the amnesty period  
23 established under this subsection.

24 (Source: P.A. 98-93, eff. 7-16-13; 98-756, eff. 7-16-14;  
25 98-811, eff. 1-1-15; 98-1143, eff. 1-1-15; 99-143, eff.  
26 7-27-15; 99-851, eff. 8-19-16.)

1 (35 ILCS 200/15-169)

2 Sec. 15-169. Homestead exemption for veterans with  
3 disabilities and veterans who are 75 years of age or older.

4 (a) Beginning with taxable year 2007, an annual homestead  
5 exemption, limited to the amounts set forth in subsections (b),  
6 ~~and~~ (b-3), and (b-4) is granted for property that is used as a  
7 qualified residence by a veteran with a disability or,  
8 beginning in taxable year 2017, a veteran who is 75 years of  
9 age or older.

10 (b) For taxable years prior to 2015, the amount of the  
11 exemption under this Section is as follows:

12 (1) for veterans with a service-connected disability  
13 of at least (i) 75% for exemptions granted in taxable years  
14 2007 through 2009 and (ii) 70% for exemptions granted in  
15 taxable year 2010 and each taxable year thereafter, as  
16 certified by the United States Department of Veterans  
17 Affairs, the annual exemption is \$5,000; and

18 (2) for veterans with a service-connected disability  
19 of at least 50%, but less than (i) 75% for exemptions  
20 granted in taxable years 2007 through 2009 and (ii) 70% for  
21 exemptions granted in taxable year 2010 and each taxable  
22 year thereafter, as certified by the United States  
23 Department of Veterans Affairs, the annual exemption is  
24 \$2,500.

25 (b-3) For taxable years 2015 and 2016 ~~thereafter~~:

1 (1) if the veteran has a service connected disability  
2 of 30% or more but less than 50%, as certified by the  
3 United States Department of Veterans Affairs, then the  
4 annual exemption is \$2,500;

5 (2) if the veteran has a service connected disability  
6 of 50% or more but less than 70%, as certified by the  
7 United States Department of Veterans Affairs, then the  
8 annual exemption is \$5,000; and

9 (3) if the veteran has a service connected disability  
10 of 70% or more, as certified by the United States  
11 Department of Veterans Affairs, then the property is exempt  
12 from taxation under this Code.

13 (b-4) For taxable years 2017 and thereafter:

14 (1) if the veteran has a service connected disability  
15 of 20% or more but less than 50%, as certified by the  
16 United States Department of Veterans Affairs or the United  
17 States Department of Defense, then the annual exemption is  
18 \$2,500;

19 (2) if the veteran has a service connected disability  
20 of 50% or more but less than 70%, as certified by the  
21 United States Department of Veterans Affairs or the United  
22 States Department of Defense, then the annual exemption is  
23 \$5,000;

24 (3) if the veteran has a service connected disability  
25 of 70% or more, as certified by the United States  
26 Department of Veterans Affairs or the United States

1       Department of Defense, then the property is exempt from  
2       taxation under this Code; and

3           (4) if the veteran does not qualify under paragraphs  
4           (1) through (3) of this subsection (b-4), but the veteran  
5           is 75 years of age or older during the taxable year, then  
6           the annual exemption is \$2,500.

7       (b-5) If a homestead exemption is granted under this  
8       Section and the person awarded the exemption subsequently  
9       becomes a resident of a facility licensed under the Nursing  
10      Home Care Act or a facility operated by the United States  
11      Department of Veterans Affairs, then the exemption shall  
12      continue (i) so long as the residence continues to be occupied  
13      by the qualifying person's spouse or (ii) if the residence  
14      remains unoccupied but is still owned by the person who  
15      qualified for the homestead exemption.

16      (c) The tax exemption under this Section carries over to  
17      the benefit of the veteran's surviving spouse as long as the  
18      spouse holds the legal or beneficial title to the homestead,  
19      permanently resides thereon, and does not remarry. If the  
20      surviving spouse sells the property, an exemption not to exceed  
21      the amount granted from the most recent ad valorem tax roll may  
22      be transferred to his or her new residence as long as it is  
23      used as his or her primary residence and he or she does not  
24      remarry.

25      As used in this subsection (c):

26           (1) for taxable years prior to 2015, "surviving spouse"

1       means the surviving spouse of a veteran who obtained an  
2       exemption under this Section prior to his or her death;

3       (2) for taxable year 2015 and 2016, "surviving spouse"  
4       means (i) the surviving spouse of a veteran who obtained an  
5       exemption under this Section prior to his or her death and  
6       (ii) the surviving spouse of a veteran who was killed in  
7       the line of duty; and

8       (3) for taxable year 2017 and thereafter, "surviving  
9       spouse" means (i) the surviving spouse of a veteran who  
10       qualified for the exemption under this Section prior to his  
11       or her death, (ii) the surviving spouse of a veteran who  
12       was killed in the line of duty, and (iii) the surviving  
13       spouse of a veteran who did not obtain an exemption under  
14       this Section before death, but who applied for a  
15       service-connected disability certification from the United  
16       States Department of Veterans Affairs or the United States  
17       Department of Defense no earlier than January 1, 2007 and  
18       would have qualified for the exemption under this Section  
19       in the current taxable year if he or she had survived.

20       (c-1) Beginning with taxable year 2015, nothing in this  
21       Section shall require the veteran to have qualified for or  
22       obtained the exemption before death if the veteran was killed  
23       in the line of duty.

24       (d) The exemption under this Section applies for taxable  
25       year 2007 and thereafter. A taxpayer who claims an exemption  
26       under Section 15-165 or 15-168 may not claim an exemption under

1 this Section.

2 (e) Each taxpayer who has been granted an exemption under  
3 this Section must reapply on an annual basis. Application must  
4 be made during the application period in effect for the county  
5 of his or her residence. The assessor or chief county  
6 assessment officer may determine the eligibility of  
7 residential property to receive the homestead exemption  
8 provided by this Section by application, visual inspection,  
9 questionnaire, or other reasonable methods. The determination  
10 must be made in accordance with guidelines established by the  
11 Department.

12 (e-5) If the property is first used as a qualified  
13 residence by a qualified veteran after January 1 of a taxable  
14 year, the exemption under this Section shall be prorated for  
15 that taxable year.

16 (f) For the purposes of this Section:

17 "Qualified residence" means real property, but less any  
18 portion of that property that is used for commercial purposes,  
19 with an equalized assessed value of less than \$250,000 that is  
20 the primary residence of a veteran with a disability or,  
21 beginning in taxable year 2017, a veteran who is 75 years of  
22 age or older. Property rented for more than 6 months is  
23 presumed to be used for commercial purposes.

24 "Veteran" means an Illinois resident who has served as a  
25 member of the United States Armed Forces on active duty or  
26 State active duty, a member of the Illinois National Guard, or

1 a member of the United States Reserve Forces and who has  
2 received an honorable discharge.

3 (Source: P.A. 98-1145, eff. 12-30-14; 99-143, eff. 7-27-15;  
4 99-375, eff. 8-17-15; 99-642, eff. 7-28-16.)

5 (35 ILCS 200/15-170)

6 Sec. 15-170. Senior Citizens Homestead Exemption. An  
7 annual homestead exemption limited, except as described here  
8 with relation to cooperatives or life care facilities, to a  
9 maximum reduction set forth below from the property's value, as  
10 equalized or assessed by the Department, is granted for  
11 property that is occupied as a residence by a person 65 years  
12 of age or older who is liable for paying real estate taxes on  
13 the property and is an owner of record of the property or has a  
14 legal or equitable interest therein as evidenced by a written  
15 instrument, except for a leasehold interest, other than a  
16 leasehold interest of land on which a single family residence  
17 is located, which is occupied as a residence by a person 65  
18 years or older who has an ownership interest therein, legal,  
19 equitable or as a lessee, and on which he or she is liable for  
20 the payment of property taxes. Before taxable year 2004, the  
21 maximum reduction shall be \$2,500 in counties with 3,000,000 or  
22 more inhabitants and \$2,000 in all other counties. For taxable  
23 years 2004 through 2005, the maximum reduction shall be \$3,000  
24 in all counties. For taxable years 2006 and 2007, the maximum  
25 reduction shall be \$3,500. For taxable years 2008 through 2011,

1 the maximum reduction is \$4,000 in all counties. For taxable  
2 year 2012, the maximum reduction is \$5,000 in counties with  
3 3,000,000 or more inhabitants and \$4,000 in all other counties.  
4 For taxable years 2013 through 2016 and thereafter, the maximum  
5 reduction is \$5,000 in all counties. For taxable years 2017 and  
6 thereafter, the maximum reduction is \$6,000 in all counties.

7 For land improved with an apartment building owned and  
8 operated as a cooperative, the maximum reduction from the value  
9 of the property, as equalized by the Department, shall be  
10 multiplied by the number of apartments or units occupied by a  
11 person 65 years of age or older who is liable, by contract with  
12 the owner or owners of record, for paying property taxes on the  
13 property and is an owner of record of a legal or equitable  
14 interest in the cooperative apartment building, other than a  
15 leasehold interest. For land improved with a life care  
16 facility, the maximum reduction from the value of the property,  
17 as equalized by the Department, shall be multiplied by the  
18 number of apartments or units occupied by persons 65 years of  
19 age or older, irrespective of any legal, equitable, or  
20 leasehold interest in the facility, who are liable, under a  
21 contract with the owner or owners of record of the facility,  
22 for paying property taxes on the property. In a cooperative or  
23 a life care facility where a homestead exemption has been  
24 granted, the cooperative association or the management firm of  
25 the cooperative or facility shall credit the savings resulting  
26 from that exemption only to the apportioned tax liability of

1 the owner or resident who qualified for the exemption. Any  
2 person who willfully refuses to so credit the savings shall be  
3 guilty of a Class B misdemeanor. Under this Section and  
4 Sections 15-175, 15-176, and 15-177, "life care facility" means  
5 a facility, as defined in Section 2 of the Life Care Facilities  
6 Act, with which the applicant for the homestead exemption has a  
7 life care contract as defined in that Act.

8 When a homestead exemption has been granted under this  
9 Section and the person qualifying subsequently becomes a  
10 resident of a facility licensed under the Assisted Living and  
11 Shared Housing Act, the Nursing Home Care Act, the Specialized  
12 Mental Health Rehabilitation Act of 2013, the ID/DD Community  
13 Care Act, or the MC/DD Act, the exemption shall continue so  
14 long as the residence continues to be occupied by the  
15 qualifying person's spouse if the spouse is 65 years of age or  
16 older, or if the residence remains unoccupied but is still  
17 owned by the person qualified for the homestead exemption.

18 A person who will be 65 years of age during the current  
19 assessment year shall be eligible to apply for the homestead  
20 exemption during that assessment year. Application shall be  
21 made during the application period in effect for the county of  
22 his residence.

23 Beginning with assessment year 2003, for taxes payable in  
24 2004, property that is first occupied as a residence after  
25 January 1 of any assessment year by a person who is eligible  
26 for the senior citizens homestead exemption under this Section

1 must be granted a pro-rata exemption for the assessment year.  
2 The amount of the pro-rata exemption is the exemption allowed  
3 in the county under this Section divided by 365 and multiplied  
4 by the number of days during the assessment year the property  
5 is occupied as a residence by a person eligible for the  
6 exemption under this Section. The chief county assessment  
7 officer must adopt reasonable procedures to establish  
8 eligibility for this pro-rata exemption.

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

18 The chief county assessment officer of each county with  
19 less than 3,000,000 inhabitants shall provide to each person  
20 allowed a homestead exemption under this Section a form to  
21 designate any other person to receive a duplicate of any notice  
22 of delinquency in the payment of taxes assessed and levied  
23 under this Code on the property of the person receiving the  
24 exemption. The duplicate notice shall be in addition to the  
25 notice required to be provided to the person receiving the  
26 exemption, and shall be given in the manner required by this

1 Code. The person filing the request for the duplicate notice  
2 shall pay a fee of \$5 to cover administrative costs to the  
3 supervisor of assessments, who shall then file the executed  
4 designation with the county collector. Notwithstanding any  
5 other provision of this Code to the contrary, the filing of  
6 such an executed designation requires the county collector to  
7 provide duplicate notices as indicated by the designation. A  
8 designation may be rescinded by the person who executed such  
9 designation at any time, in the manner and form required by the  
10 chief county assessment officer.

11 The assessor or chief county assessment officer may  
12 determine the eligibility of residential property to receive  
13 the homestead exemption provided by this Section by  
14 application, visual inspection, questionnaire or other  
15 reasonable methods. The determination shall be made in  
16 accordance with guidelines established by the Department.

17 In counties with 3,000,000 or more inhabitants, beginning  
18 in taxable year 2010, each taxpayer who has been granted an  
19 exemption under this Section must reapply on an annual basis.  
20 The chief county assessment officer shall mail the application  
21 to the taxpayer. In counties with less than 3,000,000  
22 inhabitants, the county board may by resolution provide that if  
23 a person has been granted a homestead exemption under this  
24 Section, the person qualifying need not reapply for the  
25 exemption.

26 In counties with less than 3,000,000 inhabitants, if the

1 assessor or chief county assessment officer requires annual  
2 application for verification of eligibility for an exemption  
3 once granted under this Section, the application shall be  
4 mailed to the taxpayer.

5 The assessor or chief county assessment officer shall  
6 notify each person who qualifies for an exemption under this  
7 Section that the person may also qualify for deferral of real  
8 estate taxes under the Senior Citizens Real Estate Tax Deferral  
9 Act. The notice shall set forth the qualifications needed for  
10 deferral of real estate taxes, the address and telephone number  
11 of county collector, and a statement that applications for  
12 deferral of real estate taxes may be obtained from the county  
13 collector.

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

17 (Source: P.A. 98-7, eff. 4-23-13; 98-104, eff. 7-22-13; 98-756,  
18 eff. 7-16-14; 99-180, eff. 7-29-15.)

19 (35 ILCS 200/15-172.5 new)

20 Sec. 15-172.5. Assessment Freeze Homestead Exemption for  
21 persons receiving Supplemental Security Income.

22 (a) This Section may be cited as the Assessment Freeze  
23 Homestead Exemption for persons receiving Supplemental  
24 Security Income.

25 (b) As used in this Section:

1       "Applicant" means an individual who has filed an  
2 application under this Section.

3       "Base amount" means the base year equalized assessed value  
4 of the residence plus the first year's equalized assessed value  
5 of any added improvements which increased the assessed value of  
6 the residence after the base year.

7       "Base year" means the taxable year prior to the taxable  
8 year for which the applicant first qualifies and applies for  
9 the exemption, provided that, in the prior taxable year, the  
10 property was improved with a permanent structure that was  
11 occupied as a residence by the applicant who was liable for  
12 paying real property taxes on the property and who was either  
13 (i) an owner of record of the property or had legal or  
14 equitable interest in the property as evidenced by a written  
15 instrument or (ii) had a legal or equitable interest as a  
16 lessee in the parcel of property that was single family  
17 residence.

18       "Chief County Assessment Officer" means the County  
19 Assessor or Supervisor of Assessments of the county in which  
20 the property is located.

21       "Equalized assessed value" means the assessed value of the  
22 property as equalized by the Department of Revenue.

23       "Household" means the applicant, the spouse of the  
24 applicant, and all persons using the residence of the applicant  
25 as their principal place of residence.

26       "Household income" means the combined income of the members

1 of a household for the calendar year preceding the taxable  
2 year.

3 "Income" has the same meaning as provided in Section 3.07  
4 of the Senior Citizens and Persons with Disabilities Property  
5 Tax Relief Act, but does not include veteran's benefits.

6 "Internal Revenue Code of 1986" means the United States  
7 Internal Revenue Code of 1986 or any successor law or laws  
8 relating to federal income taxes in effect for the year  
9 preceding the taxable year.

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

13 "Maximum income limitation" means \$55,000.

14 "Residence" means the principal dwelling place and  
15 appurtenant structures used for residential purposes in this  
16 State occupied on January 1 of the taxable year by a household  
17 and so much of the surrounding land, constituting the parcel  
18 upon which the dwelling place is situated, as is used for  
19 residential purposes. If the chief county assessment officer  
20 has established a specific legal description for a portion of  
21 property constituting the residence, then that portion of  
22 property shall be deemed the residence for the purposes of this  
23 Section.

24 "Taxable year" means the calendar year during which ad  
25 valorem property taxes payable in the next succeeding year are  
26 levied.

1       (c) Beginning in taxable year 2017, an assessment freeze  
2 homestead exemption is granted for real property that is  
3 improved with a permanent structure that is occupied as a  
4 residence by an applicant who (i) receives federal Supplemental  
5 Security Income during the taxable year, (ii) has a household  
6 income that does not exceed the maximum income limitation,  
7 (iii) is liable for paying real property taxes on the property,  
8 and (iv) is an owner of record of the property or has a legal or  
9 equitable interest in the property as evidenced by a written  
10 instrument. This homestead exemption shall also apply to a  
11 leasehold interest in a parcel of property improved with a  
12 permanent structure that is a single family residence that is  
13 occupied as a residence by a person who (i) receives federal  
14 Supplemental Security Income during the taxable year, (ii) has  
15 a household income that does not exceed the maximum income  
16 limitation, (iii) has a legal or equitable ownership interest  
17 in the property as lessee, and (iv) is liable for the payment  
18 of real property taxes on that property.

19       The amount of the exemption is the equalized assessed value  
20 of the residence in the taxable year for which application is  
21 made minus the base amount.

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

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

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

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

11       When an individual dies who would have qualified for an  
12 exemption under this Section, and the surviving spouse does not  
13 independently qualify for this exemption because he or she does  
14 not receive Supplemental Security Income, the exemption under  
15 this Section shall be granted to the surviving spouse for the  
16 taxable year preceding and the taxable year of the death,  
17 provided that the surviving spouse meets all other  
18 qualifications for the granting of this exemption for those  
19 years.

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

23       In counties having 3,000,000 or more inhabitants, to  
24 receive the exemption, a person may submit an application to  
25 the chief county assessment officer of the county in which the  
26 property is located during such period as may be specified by

1 the chief county assessment officer. The chief county  
2 assessment officer in counties of 3,000,000 or more inhabitants  
3 shall annually give notice of the application period by mail or  
4 by publication. In counties having less than 3,000,000  
5 inhabitants, to receive the exemption, a person shall submit an  
6 application by July 1 of each taxable year to the chief county  
7 assessment officer of the county in which the property is  
8 located. A county having less than 3,000,000 inhabitants may,  
9 by ordinance, establish a date for submission of applications  
10 that is different than July 1. The applicant shall submit with  
11 the application an affidavit verifying the applicant's  
12 qualifications for the exemption under this Section. The  
13 Department shall establish, by rule, a method for verifying the  
14 accuracy of such affidavits, and the chief county assessment  
15 officer may conduct audits of any taxpayer claiming an  
16 exemption under this Section to verify that the taxpayer is  
17 eligible to receive the exemption. Each application shall  
18 contain or be verified by a written declaration that it is made  
19 under the penalties of perjury. A taxpayer's signing a  
20 fraudulent application under this Act is perjury, as defined in  
21 Section 32-2 of the Criminal Code of 2012. The applications  
22 shall be clearly marked as applications for the Assessment  
23 Freeze Homestead Exemption for Persons Receiving Supplemental  
24 Security Income and must contain a notice that any taxpayer who  
25 receives the exemption is subject to an audit by the chief  
26 county assessment officer.

1       If an applicant fails to file the application required by  
2 this Section in a timely manner and this failure to file is due  
3 to a mental or physical condition sufficiently severe so as to  
4 render the applicant incapable of filing the application in a  
5 timely manner, the chief county assessment officer may extend  
6 the filing deadline for a period of 30 days after the applicant  
7 regains the capability to file the application, but in no case  
8 may the filing deadline be extended beyond 3 months of the  
9 original filing deadline. In order to receive the extension  
10 provided in this paragraph, the applicant shall provide the  
11 chief county assessment officer with a signed statement from  
12 the applicant's physician, advanced practice nurse, or  
13 physician assistant stating the nature and extent of the  
14 condition, that, in the physician's, advanced practice  
15 nurse's, or physician assistant's opinion, the condition was so  
16 severe that it rendered the applicant incapable of filing the  
17 application in a timely manner, and the date on which the  
18 applicant regained the capability to file the application.

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 by  
22 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 each  
26 qualifying resident. The chief county assessment officer may

1 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 or  
8 pursuant to official procedures for collection of any State or  
9 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 (d) Each Chief County Assessment Officer shall annually  
22 publish a notice of availability of the exemption provided  
23 under this Section. The notice shall be published at least 60  
24 days but no more than 75 days prior to the date on which the  
25 application must be submitted to the Chief County Assessment  
26 Officer of the county in which the property is located. The

1 notice shall appear in a newspaper of general circulation in  
2 the county.

3 Notwithstanding any other provision of law, no person who  
4 receives an exemption under this Section may receive an  
5 exemption under Section 15-172 (senior citizens assessment  
6 freeze homestead exemption) or Section 15-177 (long-time  
7 occupant homestead exemption) for the same tax year.

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

11 (35 ILCS 200/15-175)

12 Sec. 15-175. General homestead exemption.

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

1 exemption.

2 (b) Except as provided in Section 15-176, the maximum  
3 reduction before taxable year 2004 shall be \$4,500 in counties  
4 with 3,000,000 or more inhabitants and \$3,500 in all other  
5 counties. Except as provided in Sections 15-176 and 15-177, for  
6 taxable years 2004 through 2007, the maximum reduction shall be  
7 \$5,000, for taxable year 2008, the maximum reduction is \$5,500,  
8 and, for taxable years 2009 through 2011, the maximum reduction  
9 is \$6,000 in all counties. For taxable years 2012 through 2016  
10 ~~and thereafter~~, the maximum reduction is \$7,000 in counties  
11 with 3,000,000 or more inhabitants and \$6,000 in all other  
12 counties. For taxable years 2017 and thereafter, the maximum  
13 reduction is \$8,000 in all counties. If a county has elected to  
14 subject itself to the provisions of Section 15-176 as provided  
15 in subsection (k) of that Section, then, for the first taxable  
16 year only after the provisions of Section 15-176 no longer  
17 apply, for owners who, for the taxable year, have not been  
18 granted a senior citizens assessment freeze homestead  
19 exemption under Section 15-172 or a long-time occupant  
20 homestead exemption under Section 15-177, there shall be an  
21 additional exemption of \$5,000 for owners with a household  
22 income of \$30,000 or less.

23 (c) In counties with fewer than 3,000,000 inhabitants, if,  
24 based on the most recent assessment, the equalized assessed  
25 value of the homestead property for the current assessment year  
26 is greater than the equalized assessed value of the property

1 for 1977, the owner of the property shall automatically receive  
2 the exemption granted under this Section in an amount equal to  
3 the increase over the 1977 assessment up to the maximum  
4 reduction set forth in this Section.

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

18 (d-1) In counties with 3,000,000 or more inhabitants, where  
19 the chief county assessment officer provides a notice of  
20 discovery, if a property is not occupied by its owner as a  
21 principal residence as of January 1 of the current tax year,  
22 then the property owner shall notify the chief county  
23 assessment officer of that fact on a form prescribed by the  
24 chief county assessment officer. That notice must be received  
25 by the chief county assessment officer on or before March 1 of  
26 the collection year. If mailed, the form shall be sent by

1 certified mail, return receipt requested. If the form is  
2 provided in person, the chief county assessment officer shall  
3 provide a date stamped copy of the notice. Failure to provide  
4 timely notice pursuant to this subsection (d-1) shall result in  
5 the exemption being treated as an erroneous exemption. Upon  
6 timely receipt of the notice for the current tax year, no  
7 exemption shall be applied to the property for the current tax  
8 year. If the exemption is not removed upon timely receipt of  
9 the notice by the chief assessment officer, then the error is  
10 considered granted as a result of a clerical error or omission  
11 on the part of the chief county assessment officer as described  
12 in subsection (h) of Section 9-275, and the property owner  
13 shall not be liable for the payment of interest and penalties  
14 due to the erroneous exemption for the current tax year for  
15 which the notice was filed after the date that notice was  
16 timely received pursuant to this subsection. Notice provided  
17 under this subsection shall not constitute a defense or amnesty  
18 for prior year erroneous exemptions.

19 For the purposes of this subsection (d-1):

20 "Collection year" means the year in which the first and  
21 second installment of the current tax year is billed.

22 "Current tax year" means the year prior to the collection  
23 year.

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

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

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

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

11           (4) that the lease must include the following language  
12 in substantially the following form:

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

1           rent payments as set forth above (or increased or  
2           decreased as set forth herein).".

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

7           This subsection (e) does not apply to leasehold interests  
8           in property owned by a municipality.

9           (f) "Homestead property" under this Section includes  
10          residential property that is occupied by its owner or owners as  
11          his or their principal dwelling place, or that is a leasehold  
12          interest on which a single family residence is situated, which  
13          is occupied as a residence by a person who has an ownership  
14          interest therein, legal or equitable or as a lessee, and on  
15          which the person is liable for the payment of property taxes.  
16          For land improved with an apartment building owned and operated  
17          as a cooperative or a building which is a life care facility as  
18          defined in Section 15-170 and considered to be a cooperative  
19          under Section 15-170, the maximum reduction from the equalized  
20          assessed value shall be limited to the increase in the value  
21          above the equalized assessed value of the property for 1977, up  
22          to the maximum reduction set forth above, multiplied by the  
23          number of apartments or units occupied by a person or persons  
24          who is liable, by contract with the owner or owners of record,  
25          for paying property taxes on the property and is an owner of  
26          record of a legal or equitable interest in the cooperative

1 apartment building, other than a leasehold interest. For  
2 purposes of this Section, the term "life care facility" has the  
3 meaning stated in Section 15-170.

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 Persons  
12 with Disabilities Property Tax Relief Act, except that "income"  
13 does not include veteran's benefits.

14 (g) In a cooperative where a homestead exemption has been  
15 granted, the cooperative association or its management firm  
16 shall credit the savings resulting from that exemption only to  
17 the apportioned tax liability of the owner who qualified for  
18 the exemption. Any person who willfully refuses to so credit  
19 the savings shall be guilty of a Class B misdemeanor.

20 (h) Where married persons maintain and reside in separate  
21 residences qualifying as homestead property, each residence  
22 shall receive 50% of the total reduction in equalized assessed  
23 valuation provided by this Section.

24 (i) In all counties, the assessor or chief county  
25 assessment officer may determine the eligibility of  
26 residential property to receive the homestead exemption and the

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

16 (i-5) This subsection (i-5) applies to counties with  
17 3,000,000 or more inhabitants. In the event of a sale of  
18 homestead property, the homestead exemption shall remain in  
19 effect for the remainder of the assessment year of the sale.  
20 Upon receipt of a transfer declaration transmitted by the  
21 recorder pursuant to Section 31-30 of the Real Estate Transfer  
22 Tax Law for property receiving an exemption under this Section,  
23 the assessor shall mail a notice and forms to the new owner of  
24 the property providing information pertaining to the rules and  
25 applicable filing periods for applying or reapplying for  
26 homestead exemptions under this Code for which the property may

1 be eligible. If the new owner fails to apply or reapply for a  
2 homestead exemption during the applicable filing period or the  
3 property no longer qualifies for an existing homestead  
4 exemption, the assessor shall cancel such exemption for any  
5 ensuing assessment year.

6 (j) In counties with fewer than 3,000,000 inhabitants, in  
7 the event of a sale of homestead property the homestead  
8 exemption shall remain in effect for the remainder of the  
9 assessment year of the sale. The assessor or chief county  
10 assessment officer may require the new owner of the property to  
11 apply for the homestead exemption for the following assessment  
12 year.

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

16 (Source: P.A. 98-7, eff. 4-23-13; 98-463, eff. 8-16-13; 99-143,  
17 eff. 7-27-15; 99-164, eff. 7-28-15; 99-642, eff. 7-28-16;  
18 99-851, eff. 8-19-16.)

19 (35 ILCS 200/15-178 new)

20 Sec. 15-178. The statewide long-time occupant homestead  
21 exemption.

22 (a) For taxable years 2017 and thereafter, homestead  
23 property that is occupied as a principal residence by a  
24 long-time occupant is entitled to an annual homestead exemption  
25 equal to a reduction in the property's equalized assessed value

1 calculated as provided in subsection (b) of this Section.

2 (b) The amount of the reduction shall be as follows:

3 (1) if the taxpayer has occupied the property as his or  
4 her principal residence for not fewer than 8 but not more  
5 than 11 years as of January 1 of the taxable year, then the  
6 amount of the reduction shall be 25% of the amount of the  
7 general homestead exemption under Section 15-175 for the  
8 taxable year;

9 (2) if the taxpayer has occupied the property as his or  
10 her principal residence for not fewer than 11 but not more  
11 than 16 years as of January 1 of the taxable year, then the  
12 amount of the reduction shall be 35% of the amount of the  
13 general homestead exemption under Section 15-175 for the  
14 taxable year;

15 (3) if the taxpayer has occupied the property as his or  
16 her principal residence for not fewer than 16 but not more  
17 than 21 years as of January 1 of the taxable year, then the  
18 amount of the reduction shall be 45% of the amount of the  
19 general homestead exemption under Section 15-175 for the  
20 taxable year; and

21 (4) if the taxpayer has occupied the property as his or  
22 her principal residence for 21 years or more as of January  
23 1 of the taxable year, then the amount of the reduction  
24 shall be 60% of the amount of the general homestead  
25 exemption under Section 15-175 for the taxable year.

26 (c) In the case of an apartment building owned and operated

1 as a cooperative or a life care facility that contains  
2 residential units that qualify as homestead property of a  
3 long-time occupant under this Section, the maximum cumulative  
4 exemption amount attributed to the entire building or facility  
5 shall not exceed the sum of the exemptions calculated for each  
6 unit that is homestead property of a long-time occupant. The  
7 cooperative association, management firm, or other person or  
8 entity that manages or controls the cooperative apartment  
9 building or life care facility shall credit the exemption  
10 attributable to each residential unit only to the apportioned  
11 tax liability of the long-time occupant of that unit. Any  
12 person who willfully refuses to so credit the exemption is  
13 guilty of a Class B misdemeanor.

14 (d) To receive the exemption, a person must submit an  
15 application to the county assessor during the period specified  
16 by the county assessor.

17 Notwithstanding any other provision of law, no person who  
18 receives an exemption under this Section may receive an  
19 exemption under Section 15-177 (long-time occupant homestead  
20 exemption) for the same tax year.

21 (e) As used in this Section:

22 "Equalized assessed value" means the property's assessed  
23 value as equalized by the Department.

24 "Homestead" or "homestead property" means residential  
25 property that, as of January 1 of the tax year, is owned and  
26 occupied by a long-time occupant as his or her principal

1 dwelling place, or that is a leasehold interest on which a  
2 single family residence is situated, that is occupied as a  
3 residence by a long-time occupant who has a legal or equitable  
4 interest therein evidenced by a written instrument, as an owner  
5 or as a lessee, and on which the long-time occupant is liable  
6 for the payment of property taxes. Residential units in an  
7 apartment building owned and operated as a cooperative, or as a  
8 life care facility, which are occupied by persons who hold a  
9 legal or equitable interest in the cooperative apartment  
10 building or life care facility as owners or lessees, and who  
11 are liable by contract for the payment of property taxes, are  
12 included within this definition of homestead property. A  
13 homestead includes the dwelling place, appurtenant structures,  
14 and so much of the surrounding land constituting the parcel on  
15 which the dwelling place is situated as is used for residential  
16 purposes. If the assessor has established a specific legal  
17 description for a portion of property constituting the  
18 homestead, then the homestead is limited to the property within  
19 that description.

20 "Long-time occupant" means an individual who (i) for at  
21 least 8 continuous years as of January 1 of the taxable year,  
22 has occupied the same homestead property as a principal  
23 residence and domicile and (ii) has a household income of  
24 \$100,000 or less.

25 "Household income" has the meaning set forth under Section  
26 15-172 of this Code.

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

4       (35 ILCS 200/18-185)

5       Sec. 18-185. Short title; definitions. This Division 5 may  
6 be cited as the Property Tax Extension Limitation Law. As used  
7 in this Division 5:

8       "Consumer Price Index" means the Consumer Price Index for  
9 All Urban Consumers for all items published by the United  
10 States Department of Labor.

11       "Extension limitation", except as otherwise provided in  
12 this paragraph, means (a) the lesser of 5% or the percentage  
13 increase in the Consumer Price Index during the 12-month  
14 calendar year preceding the levy year or (b) the rate of  
15 increase approved by voters under Section 18-205. For levy  
16 years 2017 through 2020 only, for taxing districts other than  
17 the City of Chicago School District #299 and qualified school  
18 districts, "extension limitation" means 0% or the rate of  
19 increase approved by the voters under Section 18-205. For levy  
20 years 2017 through 2020, for the City of Chicago School  
21 District #299 and qualified school districts that were subject  
22 to this Law in the 2016 levy year, "extension limitation" means  
23 (1) the lesser of 5% or the percentage increase in the Consumer  
24 Price Index during the 12-month calendar year preceding the  
25 levy year or (2) the rate of increase approved by voters under

1 Section 18-205. For levy years 2017 through 2020, for taxing  
2 districts that were subject to this Law in the 2016 levy year,  
3 if a special purpose extension (i) made for the payment of  
4 principal and interest on bonds or other evidences of  
5 indebtedness issued by the taxing district or (ii) made for  
6 contributions to a pension fund created under the Illinois  
7 Pension Code was required to be included in the district's  
8 aggregate extension for the 2016 levy year, then the extension  
9 limitation for those extensions for levy years 2017 through  
10 2020 shall be (1) the lesser of 5% or the percentage increase  
11 in the Consumer Price Index during the 12-month calendar year  
12 preceding the levy year or (2) the rate of increase approved by  
13 voters under Section 18-205.

14 "Affected county" means a county of 3,000,000 or more  
15 inhabitants or a county contiguous to a county of 3,000,000 or  
16 more inhabitants.

17 "Taxing district" has the same meaning provided in Section  
18 1-150, except as otherwise provided in this Section. For the  
19 1991 through 1994 levy years only, "taxing district" includes  
20 only each non-home rule taxing district having the majority of  
21 its 1990 equalized assessed value within any county or counties  
22 contiguous to a county with 3,000,000 or more inhabitants.  
23 Beginning with the 1995 levy year, "taxing district" includes  
24 only each non-home rule taxing district subject to this Law  
25 before the 1995 levy year and each non-home rule taxing  
26 district not subject to this Law before the 1995 levy year

1 having the majority of its 1994 equalized assessed value in an  
2 affected county or counties. Beginning with the levy year in  
3 which this Law becomes applicable to a taxing district as  
4 provided in Section 18-213, "taxing district" also includes  
5 those taxing districts made subject to this Law as provided in  
6 Section 18-213. For levy years 2017 through 2020, "taxing  
7 district" has the same meaning provided in Section 1-150, and  
8 includes home rule units, but does not include (i) the City of  
9 Chicago (as a taxing district) or (ii) qualified school  
10 districts that were not subject to this Law in the 2016 levy  
11 year.

12 "Aggregate extension" for taxing districts to which this  
13 Law applied before the 1995 levy year means the annual  
14 corporate extension for the taxing district and those special  
15 purpose extensions that are made annually for the taxing  
16 district, excluding special purpose extensions: (a) made for  
17 the taxing district to pay interest or principal on general  
18 obligation bonds that were approved by referendum; (b) made for  
19 any taxing district to pay interest or principal on general  
20 obligation bonds issued before October 1, 1991; (c) made for  
21 any taxing district to pay interest or principal on bonds  
22 issued to refund or continue to refund those bonds issued  
23 before October 1, 1991; (d) made for any taxing district to pay  
24 interest or principal on bonds issued to refund or continue to  
25 refund bonds issued after October 1, 1991 that were approved by  
26 referendum; (e) made for any taxing district to pay interest or

1 principal on revenue bonds issued before October 1, 1991 for  
2 payment of which a property tax levy or the full faith and  
3 credit of the unit of local government is pledged; however, a  
4 tax for the payment of interest or principal on those bonds  
5 shall be made only after the governing body of the unit of  
6 local government finds that all other sources for payment are  
7 insufficient to make those payments; (f) made for payments  
8 under a building commission lease when the lease payments are  
9 for the retirement of bonds issued by the commission before  
10 October 1, 1991, to pay for the building project; (g) made for  
11 payments due under installment contracts entered into before  
12 October 1, 1991; (h) made for payments of principal and  
13 interest on bonds issued under the Metropolitan Water  
14 Reclamation District Act to finance construction projects  
15 initiated before October 1, 1991; (i) made for payments of  
16 principal and interest on limited bonds, as defined in Section  
17 3 of the Local Government Debt Reform Act, in an amount not to  
18 exceed the debt service extension base less the amount in items  
19 (b), (c), (e), and (h) of this definition for non-referendum  
20 obligations, except obligations initially issued pursuant to  
21 referendum; (j) made for payments of principal and interest on  
22 bonds issued under Section 15 of the Local Government Debt  
23 Reform Act; (k) made by a school district that participates in  
24 the Special Education District of Lake County, created by  
25 special education joint agreement under Section 10-22.31 of the  
26 School Code, for payment of the school district's share of the

1 amounts required to be contributed by the Special Education  
2 District of Lake County to the Illinois Municipal Retirement  
3 Fund under Article 7 of the Illinois Pension Code; the amount  
4 of any extension under this item (k) shall be certified by the  
5 school district to the county clerk; (l) made to fund expenses  
6 of providing joint recreational programs for persons with  
7 disabilities under Section 5-8 of the Park District Code or  
8 Section 11-95-14 of the Illinois Municipal Code; (m) made for  
9 temporary relocation loan repayment purposes pursuant to  
10 Sections 2-3.77 and 17-2.2d of the School Code; (n) made for  
11 payment of principal and interest on any bonds issued under the  
12 authority of Section 17-2.2d of the School Code; (o) made for  
13 contributions to a firefighter's pension fund created under  
14 Article 4 of the Illinois Pension Code, to the extent of the  
15 amount certified under item (5) of Section 4-134 of the  
16 Illinois Pension Code; and (p) made for road purposes in the  
17 first year after a township assumes the rights, powers, duties,  
18 assets, property, liabilities, obligations, and  
19 responsibilities of a road district abolished under the  
20 provisions of Section 6-133 of the Illinois Highway Code. For  
21 levy years 2017 through 2020, this definition of "aggregate  
22 extension" applies to each taxing district that was subject to  
23 this definition of "aggregate extension" for the 2016 levy  
24 year.

25 "Aggregate extension" for the taxing districts to which  
26 this Law did not apply before the 1995 levy year (except taxing

1 districts subject to this Law in accordance with Section  
2 18-213) means the annual corporate extension for the taxing  
3 district and those special purpose extensions that are made  
4 annually for the taxing district, excluding special purpose  
5 extensions: (a) made for the taxing district to pay interest or  
6 principal on general obligation bonds that were approved by  
7 referendum; (b) made for any taxing district to pay interest or  
8 principal on general obligation bonds issued before March 1,  
9 1995; (c) made for any taxing district to pay interest or  
10 principal on bonds issued to refund or continue to refund those  
11 bonds issued before March 1, 1995; (d) made for any taxing  
12 district to pay interest or principal on bonds issued to refund  
13 or continue to refund bonds issued after March 1, 1995 that  
14 were approved by referendum; (e) made for any taxing district  
15 to pay interest or principal on revenue bonds issued before  
16 March 1, 1995 for payment of which a property tax levy or the  
17 full faith and credit of the unit of local government is  
18 pledged; however, a tax for the payment of interest or  
19 principal on those bonds shall be made only after the governing  
20 body of the unit of local government finds that all other  
21 sources for payment are insufficient to make those payments;  
22 (f) made for payments under a building commission lease when  
23 the lease payments are for the retirement of bonds issued by  
24 the commission before March 1, 1995 to pay for the building  
25 project; (g) made for payments due under installment contracts  
26 entered into before March 1, 1995; (h) made for payments of

1 principal and interest on bonds issued under the Metropolitan  
2 Water Reclamation District Act to finance construction  
3 projects initiated before October 1, 1991; (h-4) made for  
4 stormwater management purposes by the Metropolitan Water  
5 Reclamation District of Greater Chicago under Section 12 of the  
6 Metropolitan Water Reclamation District Act; (i) made for  
7 payments of principal and interest on limited bonds, as defined  
8 in Section 3 of the Local Government Debt Reform Act, in an  
9 amount not to exceed the debt service extension base less the  
10 amount in items (b), (c), and (e) of this definition for  
11 non-referendum obligations, except obligations initially  
12 issued pursuant to referendum and bonds described in subsection  
13 (h) of this definition; (j) made for payments of principal and  
14 interest on bonds issued under Section 15 of the Local  
15 Government Debt Reform Act; (k) made for payments of principal  
16 and interest on bonds authorized by Public Act 88-503 and  
17 issued under Section 20a of the Chicago Park District Act for  
18 aquarium or museum projects; (l) made for payments of principal  
19 and interest on bonds authorized by Public Act 87-1191 or  
20 93-601 and (i) issued pursuant to Section 21.2 of the Cook  
21 County Forest Preserve District Act, (ii) issued under Section  
22 42 of the Cook County Forest Preserve District Act for  
23 zoological park projects, or (iii) issued under Section 44.1 of  
24 the Cook County Forest Preserve District Act for botanical  
25 gardens projects; (m) made pursuant to Section 34-53.5 of the  
26 School Code, whether levied annually or not; (n) made to fund

1 expenses of providing joint recreational programs for persons  
2 with disabilities under Section 5-8 of the Park District Code  
3 or Section 11-95-14 of the Illinois Municipal Code; (o) made by  
4 the Chicago Park District for recreational programs for persons  
5 with disabilities under subsection (c) of Section 7.06 of the  
6 Chicago Park District Act; (p) made for contributions to a  
7 firefighter's pension fund created under Article 4 of the  
8 Illinois Pension Code, to the extent of the amount certified  
9 under item (5) of Section 4-134 of the Illinois Pension Code;  
10 (q) made by Ford Heights School District 169 under Section  
11 17-9.02 of the School Code; and (r) made for the purpose of  
12 making employer contributions to the Public School Teachers'  
13 Pension and Retirement Fund of Chicago under Section 34-53 of  
14 the School Code. For levy years 2017 through 2020, this  
15 definition of "aggregate extension" applies to each taxing  
16 district that was subject to this definition of "aggregate  
17 extension" for the 2016 levy year.

18 "Aggregate extension" for all taxing districts to which  
19 this Law applies in accordance with Section 18-213, except for  
20 those taxing districts subject to paragraph (2) of subsection  
21 (e) of Section 18-213, means the annual corporate extension for  
22 the taxing district and those special purpose extensions that  
23 are made annually for the taxing district, excluding special  
24 purpose extensions: (a) made for the taxing district to pay  
25 interest or principal on general obligation bonds that were  
26 approved by referendum; (b) made for any taxing district to pay

1 interest or principal on general obligation bonds issued before  
2 the date on which the referendum making this Law applicable to  
3 the taxing district is held; (c) made for any taxing district  
4 to pay interest or principal on bonds issued to refund or  
5 continue to refund those bonds issued before the date on which  
6 the referendum making this Law applicable to the taxing  
7 district is held; (d) made for any taxing district to pay  
8 interest or principal on bonds issued to refund or continue to  
9 refund bonds issued after the date on which the referendum  
10 making this Law applicable to the taxing district is held if  
11 the bonds were approved by referendum after the date on which  
12 the referendum making this Law applicable to the taxing  
13 district is held; (e) made for any taxing district to pay  
14 interest or principal on revenue bonds issued before the date  
15 on which the referendum making this Law applicable to the  
16 taxing district is held for payment of which a property tax  
17 levy or the full faith and credit of the unit of local  
18 government is pledged; however, a tax for the payment of  
19 interest or principal on those bonds shall be made only after  
20 the governing body of the unit of local government finds that  
21 all other sources for payment are insufficient to make those  
22 payments; (f) made for payments under a building commission  
23 lease when the lease payments are for the retirement of bonds  
24 issued by the commission before the date on which the  
25 referendum making this Law applicable to the taxing district is  
26 held to pay for the building project; (g) made for payments due

1 under installment contracts entered into before the date on  
2 which the referendum making this Law applicable to the taxing  
3 district is held; (h) made for payments of principal and  
4 interest on limited bonds, as defined in Section 3 of the Local  
5 Government Debt Reform Act, in an amount not to exceed the debt  
6 service extension base less the amount in items (b), (c), and  
7 (e) of this definition for non-referendum obligations, except  
8 obligations initially issued pursuant to referendum; (i) made  
9 for payments of principal and interest on bonds issued under  
10 Section 15 of the Local Government Debt Reform Act; (j) made  
11 for a qualified airport authority to pay interest or principal  
12 on general obligation bonds issued for the purpose of paying  
13 obligations due under, or financing airport facilities  
14 required to be acquired, constructed, installed or equipped  
15 pursuant to, contracts entered into before March 1, 1996 (but  
16 not including any amendments to such a contract taking effect  
17 on or after that date); (k) made to fund expenses of providing  
18 joint recreational programs for persons with disabilities  
19 under Section 5-8 of the Park District Code or Section 11-95-14  
20 of the Illinois Municipal Code; (l) made for contributions to a  
21 firefighter's pension fund created under Article 4 of the  
22 Illinois Pension Code, to the extent of the amount certified  
23 under item (5) of Section 4-134 of the Illinois Pension Code;  
24 and (m) made for the taxing district to pay interest or  
25 principal on general obligation bonds issued pursuant to  
26 Section 19-3.10 of the School Code. For levy years 2017 through

1 2020, this definition of "aggregate extension" applies to each  
2 taxing district that was subject to this definition of  
3 "aggregate extension" for the 2016 levy year.

4 "Aggregate extension" for all taxing districts to which  
5 this Law applies in accordance with paragraph (2) of subsection  
6 (e) of Section 18-213 means the annual corporate extension for  
7 the taxing district and those special purpose extensions that  
8 are made annually for the taxing district, excluding special  
9 purpose extensions: (a) made for the taxing district to pay  
10 interest or principal on general obligation bonds that were  
11 approved by referendum; (b) made for any taxing district to pay  
12 interest or principal on general obligation bonds issued before  
13 the effective date of this amendatory Act of 1997; (c) made for  
14 any taxing district to pay interest or principal on bonds  
15 issued to refund or continue to refund those bonds issued  
16 before the effective date of this amendatory Act of 1997; (d)  
17 made for any taxing district to pay interest or principal on  
18 bonds issued to refund or continue to refund bonds issued after  
19 the effective date of this amendatory Act of 1997 if the bonds  
20 were approved by referendum after the effective date of this  
21 amendatory Act of 1997; (e) made for any taxing district to pay  
22 interest or principal on revenue bonds issued before the  
23 effective date of this amendatory Act of 1997 for payment of  
24 which a property tax levy or the full faith and credit of the  
25 unit of local government is pledged; however, a tax for the  
26 payment of interest or principal on those bonds shall be made

1 only after the governing body of the unit of local government  
2 finds that all other sources for payment are insufficient to  
3 make those payments; (f) made for payments under a building  
4 commission lease when the lease payments are for the retirement  
5 of bonds issued by the commission before the effective date of  
6 this amendatory Act of 1997 to pay for the building project;  
7 (g) made for payments due under installment contracts entered  
8 into before the effective date of this amendatory Act of 1997;  
9 (h) made for payments of principal and interest on limited  
10 bonds, as defined in Section 3 of the Local Government Debt  
11 Reform Act, in an amount not to exceed the debt service  
12 extension base less the amount in items (b), (c), and (e) of  
13 this definition for non-referendum obligations, except  
14 obligations initially issued pursuant to referendum; (i) made  
15 for payments of principal and interest on bonds issued under  
16 Section 15 of the Local Government Debt Reform Act; (j) made  
17 for a qualified airport authority to pay interest or principal  
18 on general obligation bonds issued for the purpose of paying  
19 obligations due under, or financing airport facilities  
20 required to be acquired, constructed, installed or equipped  
21 pursuant to, contracts entered into before March 1, 1996 (but  
22 not including any amendments to such a contract taking effect  
23 on or after that date); (k) made to fund expenses of providing  
24 joint recreational programs for persons with disabilities  
25 under Section 5-8 of the Park District Code or Section 11-95-14  
26 of the Illinois Municipal Code; and (l) made for contributions

1 to a firefighter's pension fund created under Article 4 of the  
2 Illinois Pension Code, to the extent of the amount certified  
3 under item (5) of Section 4-134 of the Illinois Pension Code.  
4 For levy years 2017 through 2020, this definition of "aggregate  
5 extension" applies to each taxing district that was subject to  
6 this definition of "aggregate extension" for the 2016 levy  
7 year.

8 For levy years 2017 through 2020, for taxing districts that  
9 became subject to this Law as a result of this amendatory Act  
10 of the 100th General Assembly, "aggregate extension" means the  
11 annual corporate extension for the taxing district and those  
12 special purpose extensions that are made annually for the  
13 taxing district, excluding special purpose extensions (i) made  
14 for the payment of principal and interest on bonds or other  
15 evidences of indebtedness issued by the taxing district,  
16 including payments under a building commission lease issued or  
17 entered into by the taxing district, or (ii) made for  
18 contributions to a pension fund created under the Illinois  
19 Pension Code.

20 "Debt service extension base" means an amount equal to that  
21 portion of the extension for a taxing district for the 1994  
22 levy year, or for those taxing districts subject to this Law in  
23 accordance with Section 18-213, except for those subject to  
24 paragraph (2) of subsection (e) of Section 18-213, for the levy  
25 year in which the referendum making this Law applicable to the  
26 taxing district is held, or for those taxing districts subject

1 to this Law in accordance with paragraph (2) of subsection (e)  
2 of Section 18-213 for the 1996 levy year, or for those taxing  
3 districts that become subject to this Law as a result of this  
4 amendatory Act of the 100th General Assembly for the 2016 levy  
5 year, constituting an extension for payment of principal and  
6 interest on bonds issued by the taxing district without  
7 referendum, but not including excluded non-referendum bonds.  
8 For park districts (i) that were first subject to this Law in  
9 1991 or 1995 and (ii) whose extension for the 1994 levy year  
10 for the payment of principal and interest on bonds issued by  
11 the park district without referendum (but not including  
12 excluded non-referendum bonds) was less than 51% of the amount  
13 for the 1991 levy year constituting an extension for payment of  
14 principal and interest on bonds issued by the park district  
15 without referendum (but not including excluded non-referendum  
16 bonds), "debt service extension base" means an amount equal to  
17 that portion of the extension for the 1991 levy year  
18 constituting an extension for payment of principal and interest  
19 on bonds issued by the park district without referendum (but  
20 not including excluded non-referendum bonds). A debt service  
21 extension base established or increased at any time pursuant to  
22 any provision of this Law, except Section 18-212, shall be  
23 increased each year commencing with the later of (i) the 2009  
24 levy year or (ii) the first levy year in which this Law becomes  
25 applicable to the taxing district, by the lesser of 5% or the  
26 percentage increase in the Consumer Price Index during the

1 12-month calendar year preceding the levy year; except that,  
2 for levy years 2017 through 2020, the amount of the increase  
3 shall be 0%. The debt service extension base may be established  
4 or increased as provided under Section 18-212. "Excluded  
5 non-referendum bonds" means (i) bonds authorized by Public Act  
6 88-503 and issued under Section 20a of the Chicago Park  
7 District Act for aquarium and museum projects; (ii) bonds  
8 issued under Section 15 of the Local Government Debt Reform  
9 Act; or (iii) refunding obligations issued to refund or to  
10 continue to refund obligations initially issued pursuant to  
11 referendum.

12 "Special purpose extensions" include, but are not limited  
13 to, extensions for levies made on an annual basis for  
14 unemployment and workers' compensation, self-insurance,  
15 contributions to pension plans, and extensions made pursuant to  
16 Section 6-601 of the Illinois Highway Code for a road  
17 district's permanent road fund whether levied annually or not.  
18 The extension for a special service area is not included in the  
19 aggregate extension.

20 "Aggregate extension base" means the taxing district's  
21 last preceding aggregate extension as adjusted under Sections  
22 18-135, 18-215, and 18-230. An adjustment under Section 18-135  
23 shall be made for the 2007 levy year and all subsequent levy  
24 years whenever one or more counties within which a taxing  
25 district is located (i) used estimated valuations or rates when  
26 extending taxes in the taxing district for the last preceding

1 levy year that resulted in the over or under extension of  
2 taxes, or (ii) increased or decreased the tax extension for the  
3 last preceding levy year as required by Section 18-135(c).  
4 Whenever an adjustment is required under Section 18-135, the  
5 aggregate extension base of the taxing district shall be equal  
6 to the amount that the aggregate extension of the taxing  
7 district would have been for the last preceding levy year if  
8 either or both (i) actual, rather than estimated, valuations or  
9 rates had been used to calculate the extension of taxes for the  
10 last levy year, or (ii) the tax extension for the last  
11 preceding levy year had not been adjusted as required by  
12 subsection (c) of Section 18-135.

13 Notwithstanding any other provision of law, for levy year  
14 2012, the aggregate extension base for West Northfield School  
15 District No. 31 in Cook County shall be \$12,654,592.

16 "Levy year" has the same meaning as "year" under Section  
17 1-155.

18 "New property" means (i) the assessed value, after final  
19 board of review or board of appeals action, of new improvements  
20 or additions to existing improvements on any parcel of real  
21 property that increase the assessed value of that real property  
22 during the levy year multiplied by the equalization factor  
23 issued by the Department under Section 17-30, (ii) the assessed  
24 value, after final board of review or board of appeals action,  
25 of real property not exempt from real estate taxation, which  
26 real property was exempt from real estate taxation for any

1 portion of the immediately preceding levy year, multiplied by  
2 the equalization factor issued by the Department under Section  
3 17-30, including the assessed value, upon final stabilization  
4 of occupancy after new construction is complete, of any real  
5 property located within the boundaries of an otherwise or  
6 previously exempt military reservation that is intended for  
7 residential use and owned by or leased to a private corporation  
8 or other entity, (iii) in counties that classify in accordance  
9 with Section 4 of Article IX of the Illinois Constitution, an  
10 incentive property's additional assessed value resulting from  
11 a scheduled increase in the level of assessment as applied to  
12 the first year final board of review market value, and (iv) any  
13 increase in assessed value due to oil or gas production from an  
14 oil or gas well required to be permitted under the Hydraulic  
15 Fracturing Regulatory Act that was not produced in or accounted  
16 for during the previous levy year. In addition, the county  
17 clerk in a county containing a population of 3,000,000 or more  
18 shall include in the 1997 recovered tax increment value for any  
19 school district, any recovered tax increment value that was  
20 applicable to the 1995 tax year calculations.

21 "Qualified airport authority" means an airport authority  
22 organized under the Airport Authorities Act and located in a  
23 county bordering on the State of Wisconsin and having a  
24 population in excess of 200,000 and not greater than 500,000.

25 "Recovered tax increment value" means, except as otherwise  
26 provided in this paragraph, the amount of the current year's

1 equalized assessed value, in the first year after a  
2 municipality terminates the designation of an area as a  
3 redevelopment project area previously established under the  
4 Tax Increment Allocation Development Act in the Illinois  
5 Municipal Code, previously established under the Industrial  
6 Jobs Recovery Law in the Illinois Municipal Code, previously  
7 established under the Economic Development Project Area Tax  
8 Increment Act of 1995, or previously established under the  
9 Economic Development Area Tax Increment Allocation Act, of each  
10 taxable lot, block, tract, or parcel of real property in the  
11 redevelopment project area over and above the initial equalized  
12 assessed value of each property in the redevelopment project  
13 area. For the taxes which are extended for the 1997 levy year,  
14 the recovered tax increment value for a non-home rule taxing  
15 district that first became subject to this Law for the 1995  
16 levy year because a majority of its 1994 equalized assessed  
17 value was in an affected county or counties shall be increased  
18 if a municipality terminated the designation of an area in 1993  
19 as a redevelopment project area previously established under  
20 the Tax Increment Allocation Development Act in the Illinois  
21 Municipal Code, previously established under the Industrial  
22 Jobs Recovery Law in the Illinois Municipal Code, or previously  
23 established under the Economic Development Area Tax Increment  
24 Allocation Act, by an amount equal to the 1994 equalized  
25 assessed value of each taxable lot, block, tract, or parcel of  
26 real property in the redevelopment project area over and above

1 the initial equalized assessed value of each property in the  
2 redevelopment project area. In the first year after a  
3 municipality removes a taxable lot, block, tract, or parcel of  
4 real property from a redevelopment project area established  
5 under the Tax Increment Allocation Development Act in the  
6 Illinois Municipal Code, the Industrial Jobs Recovery Law in  
7 the Illinois Municipal Code, or the Economic Development Area  
8 Tax Increment Allocation Act, "recovered tax increment value"  
9 means the amount of the current year's equalized assessed value  
10 of each taxable lot, block, tract, or parcel of real property  
11 removed from the redevelopment project area over and above the  
12 initial equalized assessed value of that real property before  
13 removal from the redevelopment project area.

14 Except as otherwise provided in this Section, "limiting  
15 rate" means a fraction the numerator of which is the last  
16 preceding aggregate extension base times an amount equal to one  
17 plus the extension limitation defined in this Section and the  
18 denominator of which is the current year's equalized assessed  
19 value of all real property in the territory under the  
20 jurisdiction of the taxing district during the prior levy year.  
21 For those taxing districts that reduced their aggregate  
22 extension for the last preceding levy year, the highest  
23 aggregate extension in any of the last 3 preceding levy years  
24 shall be used for the purpose of computing the limiting rate.  
25 The denominator shall not include new property or the recovered  
26 tax increment value. If a new rate, a rate decrease, or a

1 limiting rate increase has been approved at an election held  
2 after March 21, 2006, then (i) the otherwise applicable  
3 limiting rate shall be increased by the amount of the new rate  
4 or shall be reduced by the amount of the rate decrease, as the  
5 case may be, or (ii) in the case of a limiting rate increase,  
6 the limiting rate shall be equal to the rate set forth in the  
7 proposition approved by the voters for each of the years  
8 specified in the proposition, after which the limiting rate of  
9 the taxing district shall be calculated as otherwise provided.  
10 In the case of a taxing district that obtained referendum  
11 approval for an increased limiting rate on March 20, 2012, the  
12 limiting rate for tax year 2012 shall be the rate that  
13 generates the approximate total amount of taxes extendable for  
14 that tax year, as set forth in the proposition approved by the  
15 voters; this rate shall be the final rate applied by the county  
16 clerk for the aggregate of all capped funds of the district for  
17 tax year 2012.

18 "Qualified school district" means, for levy years 2017  
19 through 2020, a school district that has been granted a  
20 financial hardship exemption from this amendatory Act of the  
21 100th General Assembly by the State Superintendent of  
22 Education; to be eligible for such an exemption, the district  
23 must have been designated, through the State Board of  
24 Education's School District Financial Profile System, as on  
25 financial watch status for the most recent fiscal year. After  
26 independently verifying that a district meets this

1 requirement, the State Superintendent shall notify the  
2 appropriate taxing authorities that the district is to be  
3 exempt from the provisions of this amendatory Act of the 100th  
4 General Assembly for the next appropriate levy year. The  
5 exemption shall be for a period of one levy year. School  
6 districts may reapply on an annual basis to be exempt from the  
7 provisions of this amendatory Act of the 100th General  
8 Assembly.

9 (Source: P.A. 98-6, eff. 3-29-13; 98-23, eff. 6-17-13; 99-143,  
10 eff. 7-27-15; 99-521, eff. 6-1-17.)

11 (35 ILCS 200/18-205)

12 Sec. 18-205. Referendum to increase the extension  
13 limitation.

14 (a) A taxing district is limited to an extension limitation  
15 as defined in Section 18-185 of 5% or the percentage increase  
16 in the Consumer Price Index during the 12 month calendar year  
17 preceding the levy year, whichever is less. A taxing district  
18 may increase its extension limitation for one or more levy  
19 years if that taxing district holds a referendum before the  
20 levy date for the first levy year at which a majority of voters  
21 voting on the issue approves adoption of a higher extension  
22 limitation. Referenda shall be conducted at a regularly  
23 scheduled election in accordance with the Election Code.

24 (b) The question shall be presented in substantially the  
25 following manner ~~for all elections held after March 21, 2006:~~

1            Shall the extension limitation under the Property Tax  
2            Extension Limitation Law for (insert the legal name,  
3            number, if any, and county or counties of the taxing  
4            district and geographic or other common name by which a  
5            school or community college district is known and referred  
6            to), Illinois, be increased from (applicable extension  
7            limitation set forth in Section 18-185) ~~the lesser of 5% or~~  
8            ~~the percentage increase in the Consumer Price Index over~~  
9            ~~the prior levy year~~ to (insert the percentage of the  
10           proposed increase)% per year for (insert each levy year for  
11           which the increased extension limitation will apply)?

12           (c) The votes must be recorded as "Yes" or "No".

13           If a majority of voters voting on the issue approves the  
14           adoption of the increase, the increase shall be applicable for  
15           each levy year specified.

16           (d) The ballot for any question submitted pursuant to this  
17           Section shall have printed thereon, but not as a part of the  
18           question submitted, only the following supplemental  
19           information (which shall be supplied to the election authority  
20           by the taxing district) in substantially the following form:

21           (1) For the (insert the first levy year for which the  
22           increased extension limitation will be applicable) levy  
23           year the approximate amount of the additional tax  
24           extendable against property containing a single family  
25           residence and having a fair market value at the time of the  
26           referendum of \$100,000 is estimated to be \$....

1           (2) Based upon an average annual percentage increase  
2           (or decrease) in the market value of such property of ...%  
3           (insert percentage equal to the average annual percentage  
4           increase or decrease for the prior 3 levy years, at the  
5           time the submission of the question is initiated by the  
6           taxing district, in the amount of (A) the equalized  
7           assessed value of the taxable property in the taxing  
8           district less (B) the new property included in the  
9           equalized assessed value), the approximate amount of the  
10          additional tax extendable against such property for the ...  
11          levy year is estimated to be \$... and for the ... levy year  
12          is estimated to be \$....

13          Paragraph (2) shall be included only if the increased  
14          extension limitation will be applicable for more than one year  
15          and shall list each levy year for which the increased extension  
16          limitation will be applicable. The additional tax shown for  
17          each levy year shall be the approximate dollar amount of the  
18          increase over the amount of the most recently completed  
19          extension at the time the submission of the question is  
20          initiated by the taxing district. The approximate amount of the  
21          additional tax extendable shown in paragraphs (1) and (2) shall  
22          be calculated by multiplying \$100,000 (the fair market value of  
23          the property without regard to any property tax exemptions) by  
24          (i) the percentage level of assessment prescribed for that  
25          property by statute, or by ordinance of the county board in  
26          counties that classify property for purposes of taxation in

1 accordance with Section 4 of Article IX of the Illinois  
2 Constitution; (ii) the most recent final equalization factor  
3 certified to the county clerk by the Department of Revenue at  
4 the time the taxing district initiates the submission of the  
5 proposition to the electors; (iii) the last known aggregate  
6 extension base of the taxing district at the time the  
7 submission of the question is initiated by the taxing district;  
8 and (iv) the difference between the percentage increase  
9 proposed in the question and the otherwise applicable extension  
10 limitation under Section 18-185 ~~the lesser of 5% or the~~  
11 ~~percentage increase in the Consumer Price Index for the prior~~  
12 ~~levy year (or an estimate of the percentage increase for the~~  
13 ~~prior levy year if the increase is unavailable at the time the~~  
14 ~~submission of the question is initiated by the taxing~~  
15 ~~district);~~ and dividing the result by the last known equalized  
16 assessed value of the taxing district at the time the  
17 submission of the question is initiated by the taxing district.  
18 This amendatory Act of the 97th General Assembly is intended to  
19 clarify the existing requirements of this Section, and shall  
20 not be construed to validate any prior non-compliant referendum  
21 language. Any notice required to be published in connection  
22 with the submission of the question shall also contain this  
23 supplemental information and shall not contain any other  
24 supplemental information. Any error, miscalculation, or  
25 inaccuracy in computing any amount set forth on the ballot or  
26 in the notice that is not deliberate shall not invalidate or

1 affect the validity of any proposition approved. Notice of the  
2 referendum shall be published and posted as otherwise required  
3 by law, and the submission of the question shall be initiated  
4 as provided by law.

5 (Source: P.A. 97-1087, eff. 8-24-12.)

6 (35 ILCS 200/18-213)

7 Sec. 18-213. Referenda on applicability of the Property Tax  
8 Extension Limitation Law.

9 (a) The provisions of this Section do not apply to a taxing  
10 district subject to this Law because a majority of its 1990  
11 equalized assessed value is in a county or counties contiguous  
12 to a county of 3,000,000 or more inhabitants, or because a  
13 majority of its 1994 equalized assessed value is in an affected  
14 county and the taxing district was not subject to this Law  
15 before the 1995 levy year.

16 (b) The county board of a county that is not subject to  
17 this Law may, by ordinance or resolution, submit to the voters  
18 of the county the question of whether to make all non-home rule  
19 taxing districts that have all or a portion of their equalized  
20 assessed valuation situated in the county subject to this Law  
21 in the manner set forth in this Section.

22 For purposes of this Section only:

23 "Taxing district" has the same meaning provided in Section  
24 1-150.

25 "Equalized assessed valuation" means the equalized

1 assessed valuation for a taxing district for the immediately  
2 preceding levy year.

3 (c) The ordinance or resolution shall request the  
4 submission of the proposition at any election, except a  
5 consolidated primary election, for the purpose of voting for or  
6 against making the Property Tax Extension Limitation Law  
7 applicable to all non-home rule taxing districts that have all  
8 or a portion of their equalized assessed valuation situated in  
9 the county.

10 The question shall be placed on a separate ballot and shall  
11 be in substantially the following form:

12 Shall the Property Tax Extension Limitation Law (35  
13 ILCS 200/18-185 through 18-245), which limits annual  
14 property tax extension increases, apply to non-home rule  
15 taxing districts with all or a portion of their equalized  
16 assessed valuation located in (name of county)?

17 Votes on the question shall be recorded as "yes" or "no".

18 (d) The county clerk shall order the proposition submitted  
19 to the electors of the county at the election specified in the  
20 ordinance or resolution. If part of the county is under the  
21 jurisdiction of a board or boards of election commissioners,  
22 the county clerk shall submit a certified copy of the ordinance  
23 or resolution to each board of election commissioners, which  
24 shall order the proposition submitted to the electors of the  
25 taxing district within its jurisdiction at the election  
26 specified in the ordinance or resolution.

1 (e) (1) With respect to taxing districts having all of  
2 their equalized assessed valuation located in the county,  
3 if a majority of the votes cast on the proposition are in  
4 favor of the proposition, then this Law becomes applicable  
5 to the taxing district beginning on January 1 of the year  
6 following the date of the referendum.

7 (2) With respect to taxing districts that meet all the  
8 following conditions this Law shall become applicable to  
9 the taxing district beginning on January 1, 1997. The  
10 districts to which this paragraph (2) is applicable

11 (A) do not have all of their equalized assessed  
12 valuation located in a single county,

13 (B) have equalized assessed valuation in an  
14 affected county,

15 (C) meet the condition that each county, other than  
16 an affected county, in which any of the equalized  
17 assessed valuation of the taxing district is located  
18 has held a referendum under this Section at any  
19 election, except a consolidated primary election, held  
20 prior to the effective date of this amendatory Act of  
21 1997, and

22 (D) have a majority of the district's equalized  
23 assessed valuation located in one or more counties in  
24 each of which the voters have approved a referendum  
25 under this Section prior to the effective date of this  
26 amendatory Act of 1997. For purposes of this Section,

1           in determining whether a majority of the equalized  
2           assessed valuation of the taxing district is located in  
3           one or more counties in which the voters have approved  
4           a referendum under this Section, the equalized  
5           assessed valuation of the taxing district in any  
6           affected county shall be included with the equalized  
7           assessed value of the taxing district in counties in  
8           which the voters have approved the referendum.

9           (3) With respect to taxing districts that do not have  
10          all of their equalized assessed valuation located in a  
11          single county and to which paragraph (2) of subsection (e)  
12          is not applicable, if each county other than an affected  
13          county in which any of the equalized assessed valuation of  
14          the taxing district is located has held a referendum under  
15          this Section at any election, except a consolidated primary  
16          election, held in any year and if a majority of the  
17          equalized assessed valuation of the taxing district is  
18          located in one or more counties that have each approved a  
19          referendum under this Section, then this Law shall become  
20          applicable to the taxing district on January 1 of the year  
21          following the year in which the last referendum in a county  
22          in which the taxing district has any equalized assessed  
23          valuation is held. For the purposes of this Law, the last  
24          referendum shall be deemed to be the referendum making this  
25          Law applicable to the taxing district. For purposes of this  
26          Section, in determining whether a majority of the equalized

1           assessed valuation of the taxing district is located in one  
2           or more counties that have approved a referendum under this  
3           Section, the equalized assessed valuation of the taxing  
4           district in any affected county shall be included with the  
5           equalized assessed value of the taxing district in counties  
6           that have approved the referendum.

7           (f) Immediately after a referendum is held under this  
8           Section, the county clerk of the county holding the referendum  
9           shall give notice of the referendum having been held and its  
10          results to all taxing districts that have all or a portion of  
11          their equalized assessed valuation located in the county, the  
12          county clerk of any other county in which any of the equalized  
13          assessed valuation of any taxing district is located, and the  
14          Department of Revenue. After the last referendum affecting a  
15          multi-county taxing district is held, the Department of Revenue  
16          shall determine whether the taxing district is subject to this  
17          Law and, if so, shall notify the taxing district and the county  
18          clerks of all of the counties in which a portion of the  
19          equalized assessed valuation of the taxing district is located  
20          that, beginning the following January 1, the taxing district is  
21          subject to this Law. For each taxing district subject to  
22          paragraph (2) of subsection (e) of this Section, the Department  
23          of Revenue shall notify the taxing district and the county  
24          clerks of all of the counties in which a portion of the  
25          equalized assessed valuation of the taxing district is located  
26          that, beginning January 1, 1997, the taxing district is subject

1 to this Law.

2 (g) Referenda held under this Section shall be conducted in  
3 accordance with the Election Code.

4 (h) Notwithstanding any other provision of law, no  
5 referenda may be held under this Section with respect to levy  
6 years 2017 through 2020.

7 (Source: P.A. 89-510, eff. 7-11-96; 89-718, eff. 3-7-97.)

8 (35 ILCS 200/18-214)

9 Sec. 18-214. Referenda on removal of the applicability of  
10 the Property Tax Extension Limitation Law to non-home rule  
11 taxing districts.

12 (a) The provisions of this Section do not apply to a taxing  
13 district that is subject to this Law because a majority of its  
14 1990 equalized assessed value is in a county or counties  
15 contiguous to a county of 3,000,000 or more inhabitants, or  
16 because a majority of its 1994 equalized assessed value is in  
17 an affected county and the taxing district was not subject to  
18 this Law before the 1995 levy year.

19 (b) For purposes of this Section only:

20 "Taxing district" means any non-home rule taxing district  
21 that became subject to this Law under Section 18-213 of this  
22 Law.

23 "Equalized assessed valuation" means the equalized  
24 assessed valuation for a taxing district for the immediately  
25 preceding levy year.

1           (c) The county board of a county that became subject to  
2 this Law by a referendum approved by the voters of the county  
3 under Section 18-213 may, by ordinance or resolution, in the  
4 manner set forth in this Section, submit to the voters of the  
5 county the question of whether this Law applies to all non-home  
6 rule taxing districts that have all or a portion of their  
7 equalized assessed valuation situated in the county in the  
8 manner set forth in this Section.

9           (d) The ordinance or resolution shall request the  
10 submission of the proposition at any election, except a  
11 consolidated primary election, for the purpose of voting for or  
12 against the continued application of the Property Tax Extension  
13 Limitation Law to all non-home rule taxing districts that have  
14 all or a portion of their equalized assessed valuation situated  
15 in the county.

16           The question shall be placed on a separate ballot and shall  
17 be in substantially the following form:

18           Shall the Property Tax Extension Limitation Law (35  
19 ILCS 200/18-185 through 35 ILCS 200/18-245), which limits  
20 annual property tax extension increases, apply to non-home  
21 rule taxing districts with all or a portion of their  
22 equalized assessed valuation located in (name of county)?  
23 Votes on the question shall be recorded as "yes" or "no".

24           (e) The county clerk shall order the proposition submitted  
25 to the electors of the county at the election specified in the  
26 ordinance or resolution. If part of the county is under the

1 jurisdiction of a board or boards of election commissioners,  
2 the county clerk shall submit a certified copy of the ordinance  
3 or resolution to each board of election commissioners, which  
4 shall order the proposition submitted to the electors of the  
5 taxing district within its jurisdiction at the election  
6 specified in the ordinance or resolution.

7 (f) With respect to taxing districts having all of their  
8 equalized assessed valuation located in one county, if a  
9 majority of the votes cast on the proposition are against the  
10 proposition, then this Law shall not apply to the taxing  
11 district beginning on January 1 of the year following the date  
12 of the referendum.

13 (g) With respect to taxing districts that do not have all  
14 of their equalized assessed valuation located in a single  
15 county, if both of the following conditions are met, then this  
16 Law shall no longer apply to the taxing district beginning on  
17 January 1 of the year following the date of the referendum.

18 (1) Each county in which the district has any equalized  
19 assessed valuation must either, (i) have held a referendum  
20 under this Section, (ii) be an affected county, or (iii)  
21 have held a referendum under Section 18-213 at which the  
22 voters rejected the proposition at the most recent election  
23 at which the question was on the ballot in the county.

24 (2) The majority of the equalized assessed valuation of  
25 the taxing district, other than any equalized assessed  
26 valuation in an affected county, is in one or more counties

1 in which the voters rejected the proposition. For purposes  
2 of this Section, in determining whether a majority of the  
3 equalized assessed valuation of the taxing district is  
4 located in one or more counties in which the voters have  
5 rejected the proposition under this Section, the equalized  
6 assessed valuation of any taxing district in a county which  
7 has held a referendum under Section 18-213 at which the  
8 voters rejected that proposition, at the most recent  
9 election at which the question was on the ballot in the  
10 county, will be included with the equalized assessed value  
11 of the taxing district in counties in which the voters have  
12 rejected the referendum held under this Section.

13 (h) Immediately after a referendum is held under this  
14 Section, the county clerk of the county holding the referendum  
15 shall give notice of the referendum having been held and its  
16 results to all taxing districts that have all or a portion of  
17 their equalized assessed valuation located in the county, the  
18 county clerk of any other county in which any of the equalized  
19 assessed valuation of any such taxing district is located, and  
20 the Department of Revenue. After the last referendum affecting  
21 a multi-county taxing district is held, the Department of  
22 Revenue shall determine whether the taxing district is no  
23 longer subject to this Law and, if the taxing district is no  
24 longer subject to this Law, the Department of Revenue shall  
25 notify the taxing district and the county clerks of all of the  
26 counties in which a portion of the equalized assessed valuation

1 of the taxing district is located that, beginning on January 1  
2 of the year following the date of the last referendum, the  
3 taxing district is no longer subject to this Law.

4 (i) Notwithstanding any other provision of law, no  
5 referenda may be held under this Section with respect to levy  
6 years 2017 through 2020.

7 (Source: P.A. 89-718, eff. 3-7-97.)

8 (35 ILCS 200/18-242 new)

9 Sec. 18-242. Home rule. This Division 5 is a limitation,  
10 under subsection (g) of Section 6 of Article VII of the  
11 Illinois Constitution, on the power of home rule units to tax.

12 Section 10. The Senior Citizens Real Estate Tax Deferral  
13 Act is amended by changing Section 3 as follows:

14 (320 ILCS 30/3) (from Ch. 67 1/2, par. 453)

15 Sec. 3. A taxpayer may, on or before March 1 of each year,  
16 apply to the county collector of the county where his  
17 qualifying property is located, or to the official designated  
18 by a unit of local government to collect special assessments on  
19 the qualifying property, as the case may be, for a deferral of  
20 all or a part of real estate taxes payable during that year for  
21 the preceding year in the case of real estate taxes other than  
22 special assessments, or for a deferral of any installments  
23 payable during that year in the case of special assessments, on

1 all or part of his qualifying property. The application shall  
2 be on a form prescribed by the Department and furnished by the  
3 collector, (a) showing that the applicant will be 65 years of  
4 age or older by June 1 of the year for which a tax deferral is  
5 claimed, (b) describing the property and verifying that the  
6 property is qualifying property as defined in Section 2, (c)  
7 certifying that the taxpayer has owned and occupied as his  
8 residence such property or other qualifying property in the  
9 State for at least the last 3 years except for any periods  
10 during which the taxpayer may have temporarily resided in a  
11 nursing or sheltered care home, and (d) specifying whether the  
12 deferral is for all or a part of the taxes, and, if for a part,  
13 the amount of deferral applied for. As to qualifying property  
14 not having a separate assessed valuation, the taxpayer shall  
15 also file with the county collector a written appraisal of the  
16 property prepared by a qualified real estate appraiser together  
17 with a certificate signed by the appraiser stating that he has  
18 personally examined the property and setting forth the value of  
19 the land and the value of the buildings thereon occupied by the  
20 taxpayer as his residence.

21 The collector shall grant the tax deferral provided such  
22 deferral does not exceed funds available in the Senior Citizens  
23 Real Estate Deferred Tax Revolving Fund and provided that the  
24 owner or owners of such real property have entered into a tax  
25 deferral and recovery agreement with the collector on behalf of  
26 the county or other unit of local government, which agreement

1 expressly states:

2 (1) That the total amount of taxes deferred under this Act,  
3 plus interest, for the year for which a tax deferral is claimed  
4 as well as for those previous years for which taxes are not  
5 delinquent and for which such deferral has been claimed may not  
6 exceed 80% of the taxpayer's equity interest in the property  
7 for which taxes are to be deferred and that, if the total  
8 deferred taxes plus interest equals 80% of the taxpayer's  
9 equity interest in the property, the taxpayer shall thereafter  
10 pay the annual interest due on such deferred taxes plus  
11 interest so that total deferred taxes plus interest will not  
12 exceed such 80% of the taxpayer's equity interest in the  
13 property. For ~~Effective as of~~ the January 1, 2011 assessment  
14 year or tax year 2012 through assessment year 2016 ~~and~~  
15 ~~thereafter~~, the total amount of any such deferral shall not  
16 exceed \$5,000 per taxpayer in each tax year. For the 2017  
17 assessment year and thereafter, the total amount of any such  
18 deferral shall not exceed \$6,000 per taxpayer in each tax year.

19 (2) That any real estate taxes deferred under this Act and  
20 any interest accrued thereon at the rate of 6% per year are a  
21 lien on the real estate and improvements thereon until paid. No  
22 sale or transfer of such real property may be legally closed  
23 and recorded until the taxes which would otherwise have been  
24 due on the property, plus accrued interest, have been paid  
25 unless the collector certifies in writing that an arrangement  
26 for prompt payment of the amount due has been made with his

1 office. The same shall apply if the property is to be made the  
2 subject of a contract of sale.

3 (3) That upon the death of the taxpayer claiming the  
4 deferral the heirs-at-law, assignees or legatees shall have  
5 first priority to the real property upon which taxes have been  
6 deferred by paying in full the total taxes which would  
7 otherwise have been due, plus interest. However, if such  
8 heir-at-law, assignee, or legatee is a surviving spouse, the  
9 tax deferred status of the property shall be continued during  
10 the life of that surviving spouse if the spouse is 55 years of  
11 age or older within 6 months of the date of death of the  
12 taxpayer and enters into a tax deferral and recovery agreement  
13 before the time when deferred taxes become due under this  
14 Section. Any additional taxes deferred, plus interest, on the  
15 real property under a tax deferral and recovery agreement  
16 signed by a surviving spouse shall be added to the taxes and  
17 interest which would otherwise have been due, and the payment  
18 of which has been postponed during the life of such surviving  
19 spouse, in determining the 80% equity requirement provided by  
20 this Section.

21 (4) That if the taxes due, plus interest, are not paid by  
22 the heir-at-law, assignee or legatee or if payment is not  
23 postponed during the life of a surviving spouse, the deferred  
24 taxes and interest shall be recovered from the estate of the  
25 taxpayer within one year of the date of his death. In addition,  
26 deferred real estate taxes and any interest accrued thereon are

1 due within 90 days after any tax deferred property ceases to be  
2 qualifying property as defined in Section 2.

3 If payment is not made when required by this Section,  
4 foreclosure proceedings may be instituted under the Property  
5 Tax Code.

6 (5) That any joint owner has given written prior approval  
7 for such agreement, which written approval shall be made a part  
8 of such agreement.

9 (6) That a guardian for a person under legal disability  
10 appointed for a taxpayer who otherwise qualifies under this Act  
11 may act for the taxpayer in complying with this Act.

12 (7) That a taxpayer or his agent has provided to the  
13 satisfaction of the collector, sufficient evidence that the  
14 qualifying property on which the taxes are to be deferred is  
15 insured against fire or casualty loss for at least the total  
16 amount of taxes which have been deferred.

17 If the taxes to be deferred are special assessments, the  
18 unit of local government making the assessments shall forward a  
19 copy of the agreement entered into pursuant to this Section and  
20 the bills for such assessments to the county collector of the  
21 county in which the qualifying property is located.

22 (Source: P.A. 97-481, eff. 8-22-11.)

23 Section 99. Effective date. This Act takes effect upon  
24 becoming law."