

**SB1887**



**100TH GENERAL ASSEMBLY**

**State of Illinois**

**2017 and 2018**

**SB1887**

Introduced 2/10/2017, by Sen. Toi W. Hutchinson

**SYNOPSIS AS INTRODUCED:**

35 ILCS 200/15-168  
35 ILCS 200/15-169  
35 ILCS 200/15-170  
35 ILCS 200/15-172

Amends the Property Tax Code. In provisions concerning the homestead exemption for persons with disabilities, the homestead exemption for veterans with disabilities, the senior citizens homestead exemption, and the senior citizens assessment freeze homestead exemption, provides that, if the person awarded the exemption subsequently becomes a resident of a Supportive Living Program facility, then the exemption shall continue so long as the residence (i) is occupied by the qualifying person's spouse (in the case of the senior citizens homestead exemption, the spouse must be 65 years of age or older) or (ii) remains unoccupied but is owned by the qualifying person. Effective immediately.

LRB100 08063 HLH 18149 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

**A BILL FOR**

1 AN ACT concerning revenue.

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

4 Section 5. The Property Tax Code is amended by changing  
5 Sections 15-168, 15-169, 15-170, and 15-172 as follows:

6 (35 ILCS 200/15-168)

7 Sec. 15-168. Homestead exemption for persons with  
8 disabilities.

9 (a) Beginning with taxable year 2007, an annual homestead  
10 exemption is granted to persons with disabilities in the amount  
11 of \$2,000, except as provided in subsection (c), to be deducted  
12 from the property's value as equalized or assessed by the  
13 Department of Revenue. The person with a disability shall  
14 receive the homestead exemption upon meeting the following  
15 requirements:

16 (1) The property must be occupied as the primary  
17 residence by the person with a disability.

18 (2) The person with a disability must be liable for  
19 paying the real estate taxes on the property.

20 (3) The person with a disability must be an owner of  
21 record of the property or have a legal or equitable  
22 interest in the property as evidenced by a written  
23 instrument. In the case of a leasehold interest in

1 property, the lease must be for a single family residence.

2 A person who has a disability during the taxable year is  
3 eligible to apply for this homestead exemption during that  
4 taxable year. Application must be made during the application  
5 period in effect for the county of residence. If a homestead  
6 exemption has been granted under this Section and the person  
7 awarded the exemption subsequently becomes a resident of a  
8 facility licensed under the Nursing Home Care Act, the  
9 Specialized Mental Health Rehabilitation Act of 2013, the ID/DD  
10 Community Care Act, or the MC/DD Act, or becomes a resident of  
11 a Supportive Living Program facility that has been granted a  
12 Supportive Living Program Certification by the Department of  
13 Healthcare and Family Services, then the exemption shall  
14 continue (i) so long as the residence continues to be occupied  
15 by the qualifying person's spouse or (ii) if the residence  
16 remains unoccupied but is still owned by the person qualified  
17 for the homestead exemption.

18 (b) For the purposes of this Section, "person with a  
19 disability" means a person unable to engage in any substantial  
20 gainful activity by reason of a medically determinable physical  
21 or mental impairment which can be expected to result in death  
22 or has lasted or can be expected to last for a continuous  
23 period of not less than 12 months. Persons with disabilities  
24 filing claims under this Act shall submit proof of disability  
25 in such form and manner as the Department shall by rule and  
26 regulation prescribe. Proof that a claimant is eligible to

1 receive disability benefits under the Federal Social Security  
2 Act shall constitute proof of disability for purposes of this  
3 Act. Issuance of an Illinois Person with a Disability  
4 Identification Card stating that the claimant is under a Class  
5 2 disability, as defined in Section 4A of the Illinois  
6 Identification Card Act, shall constitute proof that the person  
7 named thereon is a person with a disability for purposes of  
8 this Act. A person with a disability not covered under the  
9 Federal Social Security Act and not presenting an Illinois  
10 Person with a Disability Identification Card stating that the  
11 claimant is under a Class 2 disability shall be examined by a  
12 physician, advanced practice nurse, or physician assistant  
13 designated by the Department, and his status as a person with a  
14 disability determined using the same standards as used by the  
15 Social Security Administration. The costs of any required  
16 examination shall be borne by the claimant.

17 (c) For land improved with (i) an apartment building owned  
18 and operated as a cooperative or (ii) a life care facility as  
19 defined under Section 2 of the Life Care Facilities Act that is  
20 considered to be a cooperative, the maximum reduction from the  
21 value of the property, as equalized or assessed by the  
22 Department, shall be multiplied by the number of apartments or  
23 units occupied by a person with a disability. The person with a  
24 disability shall receive the homestead exemption upon meeting  
25 the following requirements:

26 (1) The property must be occupied as the primary

1 residence by the person with a disability.

2 (2) The person with a disability must be liable by  
3 contract with the owner or owners of record for paying the  
4 apportioned property taxes on the property of the  
5 cooperative or life care facility. In the case of a life  
6 care facility, the person with a disability must be liable  
7 for paying the apportioned property taxes under a life care  
8 contract as defined in Section 2 of the Life Care  
9 Facilities Act.

10 (3) The person with a disability must be an owner of  
11 record of a legal or equitable interest in the cooperative  
12 apartment building. A leasehold interest does not meet this  
13 requirement.

14 If a homestead exemption is granted under this subsection, the  
15 cooperative association or management firm shall credit the  
16 savings resulting from the exemption to the apportioned tax  
17 liability of the qualifying person with a disability. The chief  
18 county assessment officer may request reasonable proof that the  
19 association or firm has properly credited the exemption. A  
20 person who willfully refuses to credit an exemption to the  
21 qualified person with a disability is guilty of a Class B  
22 misdemeanor.

23 (d) The chief county assessment officer shall determine the  
24 eligibility of property to receive the homestead exemption  
25 according to guidelines established by the Department. After a  
26 person has received an exemption under this Section, an annual

1 verification of eligibility for the exemption shall be mailed  
2 to the taxpayer.

3 In counties with fewer than 3,000,000 inhabitants, the  
4 chief county assessment officer shall provide to each person  
5 granted a homestead exemption under this Section a form to  
6 designate any other person to receive a duplicate of any notice  
7 of delinquency in the payment of taxes assessed and levied  
8 under this Code on the person's qualifying property. The  
9 duplicate notice shall be in addition to the notice required to  
10 be provided to the person receiving the exemption and shall be  
11 given in the manner required by this Code. The person filing  
12 the request for the duplicate notice shall pay an  
13 administrative fee of \$5 to the chief county assessment  
14 officer. The assessment officer shall then file the executed  
15 designation with the county collector, who shall issue the  
16 duplicate notices as indicated by the designation. A  
17 designation may be rescinded by the person with a disability in  
18 the manner required by the chief county assessment officer.

19 (e) A taxpayer who claims an exemption under Section 15-165  
20 or 15-169 may not claim an exemption under this Section.

21 (Source: P.A. 98-104, eff. 7-22-13; 99-143, eff. 7-27-15;  
22 99-180, eff. 7-29-15; 99-581, eff. 1-1-17; 99-642, eff.  
23 7-28-16.)

24 (35 ILCS 200/15-169)

25 Sec. 15-169. Homestead exemption for veterans with

1 disabilities.

2 (a) Beginning with taxable year 2007, an annual homestead  
3 exemption, limited to the amounts set forth in subsections (b)  
4 and (b-3), is granted for property that is used as a qualified  
5 residence by a veteran with a disability.

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

8 (1) for veterans with a service-connected disability  
9 of at least (i) 75% for exemptions granted in taxable years  
10 2007 through 2009 and (ii) 70% for exemptions granted in  
11 taxable year 2010 and each taxable year thereafter, as  
12 certified by the United States Department of Veterans  
13 Affairs, the annual exemption is \$5,000; and

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

21 (b-3) For taxable years 2015 and thereafter:

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

26 (2) if the veteran has a service connected disability

1 of 50% or more but less than 70%, as certified by the  
2 United States Department of Veterans Affairs, then the  
3 annual exemption is \$5,000; and

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

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

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



1 used as his or her primary residence and he or she does not  
2 remarry.

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

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

11 (e) Each taxpayer who has been granted an exemption under  
12 this Section must reapply on an annual basis. Application must  
13 be made during the application period in effect for the county  
14 of his or her residence. The assessor or chief county  
15 assessment officer may determine the eligibility of  
16 residential property to receive the homestead exemption  
17 provided by this Section by application, visual inspection,  
18 questionnaire, or other reasonable methods. The determination  
19 must be made in accordance with guidelines established by the  
20 Department.

21 (f) For the purposes of this Section:

22 "Qualified residence" means real property, but less any  
23 portion of that property that is used for commercial purposes,  
24 with an equalized assessed value of less than \$250,000 that is  
25 the primary residence of a veteran with a disability. Property  
26 rented for more than 6 months is presumed to be used for

1 commercial purposes.

2 "Veteran" means an Illinois resident who has served as a  
3 member of the United States Armed Forces on active duty or  
4 State active duty, a member of the Illinois National Guard, or  
5 a member of the United States Reserve Forces and who has  
6 received an honorable discharge.

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

9 (35 ILCS 200/15-170)

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

1 more inhabitants and \$2,000 in all other counties. For taxable  
2 years 2004 through 2005, the maximum reduction shall be \$3,000  
3 in all counties. For taxable years 2006 and 2007, the maximum  
4 reduction shall be \$3,500. For taxable years 2008 through 2011,  
5 the maximum reduction is \$4,000 in all counties. For taxable  
6 year 2012, the maximum reduction is \$5,000 in counties with  
7 3,000,000 or more inhabitants and \$4,000 in all other counties.  
8 For taxable years 2013 and thereafter, the maximum reduction is  
9 \$5,000 in all counties.

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

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

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

24 A person who will be 65 years of age during the current  
25 assessment year shall be eligible to apply for the homestead  
26 exemption during that assessment year. Application shall be

1 made during the application period in effect for the county of  
2 his residence.

3 Beginning with assessment year 2003, for taxes payable in  
4 2004, property that is first occupied as a residence after  
5 January 1 of any assessment year by a person who is eligible  
6 for the senior citizens homestead exemption under this Section  
7 must be granted a pro-rata exemption for the assessment year.  
8 The amount of the pro-rata exemption is the exemption allowed  
9 in the county under this Section divided by 365 and multiplied  
10 by the number of days during the assessment year the property  
11 is occupied as a residence by a person eligible for the  
12 exemption under this Section. The chief county assessment  
13 officer must adopt reasonable procedures to establish  
14 eligibility for this pro-rata exemption.

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

24 The chief county assessment officer of each county with  
25 less than 3,000,000 inhabitants shall provide to each person  
26 allowed a homestead exemption under this Section a form to

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

17 The assessor or chief county assessment officer may  
18 determine the eligibility of residential property to receive  
19 the homestead exemption provided by this Section by  
20 application, visual inspection, questionnaire or other  
21 reasonable methods. The determination shall be made in  
22 accordance with guidelines established by the Department.

23 In counties with 3,000,000 or more inhabitants, beginning  
24 in taxable year 2010, each taxpayer who has been granted an  
25 exemption under this Section must reapply on an annual basis.  
26 The chief county assessment officer shall mail the application

1 to the taxpayer. In counties with less than 3,000,000  
2 inhabitants, the county board may by resolution provide that if  
3 a person has been granted a homestead exemption under this  
4 Section, the person qualifying need not reapply for the  
5 exemption.

6 In counties with less than 3,000,000 inhabitants, if the  
7 assessor or chief county assessment officer requires annual  
8 application for verification of eligibility for an exemption  
9 once granted under this Section, the application shall be  
10 mailed to the taxpayer.

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

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

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

1           Sec. 15-172. Senior Citizens Assessment Freeze Homestead  
2 Exemption.

3           (a) This Section may be cited as the Senior Citizens  
4 Assessment Freeze Homestead Exemption.

5           (b) As used in this Section:

6           "Applicant" means an individual who has filed an  
7 application under this Section.

8           "Base amount" means the base year equalized assessed value  
9 of the residence plus the first year's equalized assessed value  
10 of any added improvements which increased the assessed value of  
11 the residence after the base year.

12           "Base year" means the taxable year prior to the taxable  
13 year for which the applicant first qualifies and applies for  
14 the exemption provided that in the prior taxable year the  
15 property was improved with a permanent structure that was  
16 occupied as a residence by the applicant who was liable for  
17 paying real property taxes on the property and who was either  
18 (i) an owner of record of the property or had legal or  
19 equitable interest in the property as evidenced by a written  
20 instrument or (ii) had a legal or equitable interest as a  
21 lessee in the parcel of property that was single family  
22 residence. If in any subsequent taxable year for which the  
23 applicant applies and qualifies for the exemption the equalized  
24 assessed value of the residence is less than the equalized  
25 assessed value in the existing base year (provided that such  
26 equalized assessed value is not based on an assessed value that



1 results from a temporary irregularity in the property that  
2 reduces the assessed value for one or more taxable years), then  
3 that subsequent taxable year shall become the base year until a  
4 new base year is established under the terms of this paragraph.  
5 For taxable year 1999 only, the Chief County Assessment Officer  
6 shall review (i) all taxable years for which the applicant  
7 applied and qualified for the exemption and (ii) the existing  
8 base year. The assessment officer shall select as the new base  
9 year the year with the lowest equalized assessed value. An  
10 equalized assessed value that is based on an assessed value  
11 that results from a temporary irregularity in the property that  
12 reduces the assessed value for one or more taxable years shall  
13 not be considered the lowest equalized assessed value. The  
14 selected year shall be the base year for taxable year 1999 and  
15 thereafter until a new base year is established under the terms  
16 of this paragraph.

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

20 "Equalized assessed value" means the assessed value as  
21 equalized by the Illinois Department of Revenue.

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

25 "Household income" means the combined income of the members  
26 of a household for the calendar year preceding the taxable

1 year.

2 "Income" has the same meaning as provided in Section 3.07  
3 of the Senior Citizens and Persons with Disabilities Property  
4 Tax Relief Act, except that, beginning in assessment year 2001,  
5 "income" 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:

- 14 (1) \$35,000 prior to taxable year 1999;  
15 (2) \$40,000 in taxable years 1999 through 2003;  
16 (3) \$45,000 in taxable years 2004 through 2005;  
17 (4) \$50,000 in taxable years 2006 and 2007; and  
18 (5) \$55,000 in taxable year 2008 and thereafter.

19 "Residence" means the principal dwelling place and  
20 appurtenant structures used for residential purposes in this  
21 State occupied on January 1 of the taxable year by a household  
22 and so much of the surrounding land, constituting the parcel  
23 upon which the dwelling place is situated, as is used for  
24 residential purposes. If the Chief County Assessment Officer  
25 has established a specific legal description for a portion of  
26 property constituting the residence, then that portion of

1 property shall be deemed the residence for the purposes of this  
2 Section.

3 "Taxable year" means the calendar year during which ad  
4 valorem property taxes payable in the next succeeding year are  
5 levied.

6 (c) Beginning in taxable year 1994, a senior citizens  
7 assessment freeze homestead exemption is granted for real  
8 property that is improved with a permanent structure that is  
9 occupied as a residence by an applicant who (i) is 65 years of  
10 age or older during the taxable year, (ii) has a household  
11 income that does not exceed the maximum income limitation,  
12 (iii) is liable for paying real property taxes on the property,  
13 and (iv) is an owner of record of the property or has a legal or  
14 equitable interest in the property as evidenced by a written  
15 instrument. This homestead exemption shall also apply to a  
16 leasehold interest in a parcel of property improved with a  
17 permanent structure that is a single family residence that is  
18 occupied as a residence by a person who (i) is 65 years of age  
19 or older during the taxable year, (ii) has a household income  
20 that does not exceed the maximum income limitation, (iii) has a  
21 legal or equitable ownership interest in the property as  
22 lessee, and (iv) is liable for the payment of real property  
23 taxes on that property.

24 In counties of 3,000,000 or more inhabitants, the amount of  
25 the exemption for all taxable years is the equalized assessed  
26 value of the residence in the taxable year for which

1 application is made minus the base amount. In all other  
2 counties, the amount of the exemption is as follows: (i)  
3 through taxable year 2005 and for taxable year 2007 and  
4 thereafter, the amount of this exemption shall be the equalized  
5 assessed value of the residence in the taxable year for which  
6 application is made minus the base amount; and (ii) for taxable  
7 year 2006, the amount of the exemption is as follows:

8 (1) For an applicant who has a household income of  
9 \$45,000 or less, the amount of the exemption is the  
10 equalized assessed value of the residence in the taxable  
11 year for which application is made minus the base amount.

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

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

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

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

6           When the applicant is a surviving spouse of an applicant  
7           for a prior year for the same residence for which an exemption  
8           under this Section has been granted, the base year and base  
9           amount for that residence are the same as for the applicant for  
10          the prior year.

11          Each year at the time the assessment books are certified to  
12          the County Clerk, the Board of Review or Board of Appeals shall  
13          give to the County Clerk a list of the assessed values of  
14          improvements on each parcel qualifying for this exemption that  
15          were added after the base year for this parcel and that  
16          increased the assessed value of the property.

17          In the case of land improved with an apartment building  
18          owned and operated as a cooperative or a building that is a  
19          life care facility that qualifies as a cooperative, the maximum  
20          reduction from the equalized assessed value of the property is  
21          limited to the sum of the reductions calculated for each unit  
22          occupied as a residence by a person or persons (i) 65 years of  
23          age or older, (ii) with a household income that does not exceed  
24          the maximum income limitation, (iii) who is liable, by contract  
25          with the owner or owners of record, for paying real property  
26          taxes on the property, and (iv) who is an owner of record of a

1 legal or equitable interest in the cooperative apartment  
2 building, other than a leasehold interest. In the instance of a  
3 cooperative where a homestead exemption has been granted under  
4 this Section, the cooperative association or its management  
5 firm shall credit the savings resulting from that exemption  
6 only to the apportioned tax liability of the owner who  
7 qualified for the exemption. Any person who willfully refuses  
8 to credit that savings to an owner who qualifies for the  
9 exemption is guilty of a Class B misdemeanor.

10 When a homestead exemption has been granted under this  
11 Section and an applicant then becomes a resident of a facility  
12 licensed under the Assisted Living and Shared Housing Act, the  
13 Nursing Home Care Act, the Specialized Mental Health  
14 Rehabilitation Act of 2013, the ID/DD Community Care Act, or  
15 the MC/DD Act, or becomes a resident of a Supportive Living  
16 Program facility that has been granted a Supportive Living  
17 Program Certification by the Department of Healthcare and  
18 Family Services, the exemption shall be granted in subsequent  
19 years so long as the residence (i) continues to be occupied by  
20 the qualified applicant's spouse or (ii) if remaining  
21 unoccupied, is still owned by the qualified applicant for the  
22 homestead exemption.

23 Beginning January 1, 1997, when an individual dies who  
24 would have qualified for an exemption under this Section, and  
25 the surviving spouse does not independently qualify for this  
26 exemption because of age, the exemption under this Section

1 shall be granted to the surviving spouse for the taxable year  
2 preceding and the taxable year of the death, provided that,  
3 except for age, the surviving spouse meets all other  
4 qualifications for the granting of this exemption for those  
5 years.

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

9 For taxable year 1994 only, in counties having less than  
10 3,000,000 inhabitants, to receive the exemption, a person shall  
11 submit an application by February 15, 1995 to the Chief County  
12 Assessment Officer of the county in which the property is  
13 located. In counties having 3,000,000 or more inhabitants, for  
14 taxable year 1994 and all subsequent taxable years, to receive  
15 the exemption, a person may submit an application to the Chief  
16 County Assessment Officer of the county in which the property  
17 is located during such period as may be specified by the Chief  
18 County Assessment Officer. The Chief County Assessment Officer  
19 in counties of 3,000,000 or more inhabitants shall annually  
20 give notice of the application period by mail or by  
21 publication. In counties having less than 3,000,000  
22 inhabitants, beginning with taxable year 1995 and thereafter,  
23 to receive the exemption, a person shall submit an application  
24 by July 1 of each taxable year to the Chief County Assessment  
25 Officer of the county in which the property is located. A  
26 county may, by ordinance, establish a date for submission of

1 applications that is different than July 1. The applicant shall  
2 submit with the application an affidavit of the applicant's  
3 total household income, age, marital status (and if married the  
4 name and address of the applicant's spouse, if known), and  
5 principal dwelling place of members of the household on January  
6 1 of the taxable year. The Department shall establish, by rule,  
7 a method for verifying the accuracy of affidavits filed by  
8 applicants under this Section, and the Chief County Assessment  
9 Officer may conduct audits of any taxpayer claiming an  
10 exemption under this Section to verify that the taxpayer is  
11 eligible to receive the exemption. Each application shall  
12 contain or be verified by a written declaration that it is made  
13 under the penalties of perjury. A taxpayer's signing a  
14 fraudulent application under this Act is perjury, as defined in  
15 Section 32-2 of the Criminal Code of 2012. The applications  
16 shall be clearly marked as applications for the Senior Citizens  
17 Assessment Freeze Homestead Exemption and must contain a notice  
18 that any taxpayer who receives the exemption is subject to an  
19 audit by the Chief County Assessment Officer.

20 Notwithstanding any other provision to the contrary, in  
21 counties having fewer than 3,000,000 inhabitants, if an  
22 applicant fails to file the application required by this  
23 Section in a timely manner and this failure to file is due to a  
24 mental or physical condition sufficiently severe so as to  
25 render the applicant incapable of filing the application in a  
26 timely manner, the Chief County Assessment Officer may extend



1 the filing deadline for a period of 30 days after the applicant  
2 regains the capability to file the application, but in no case  
3 may the filing deadline be extended beyond 3 months of the  
4 original filing deadline. In order to receive the extension  
5 provided in this paragraph, the applicant shall provide the  
6 Chief County Assessment Officer with a signed statement from  
7 the applicant's physician, advanced practice nurse, or  
8 physician assistant stating the nature and extent of the  
9 condition, that, in the physician's, advanced practice  
10 nurse's, or physician assistant's opinion, the condition was so  
11 severe that it rendered the applicant incapable of filing the  
12 application in a timely manner, and the date on which the  
13 applicant regained the capability to file the application.

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

1 the physician's, advanced practice nurse's, or physician  
2 assistant's opinion, the condition was so severe that it  
3 rendered the applicant incapable of filing the application in a  
4 timely manner.

5 In counties having less than 3,000,000 inhabitants, if an  
6 applicant was denied an exemption in taxable year 1994 and the  
7 denial occurred due to an error on the part of an assessment  
8 official, or his or her agent or employee, then beginning in  
9 taxable year 1997 the applicant's base year, for purposes of  
10 determining the amount of the exemption, shall be 1993 rather  
11 than 1994. In addition, in taxable year 1997, the applicant's  
12 exemption shall also include an amount equal to (i) the amount  
13 of any exemption denied to the applicant in taxable year 1995  
14 as a result of using 1994, rather than 1993, as the base year,  
15 (ii) the amount of any exemption denied to the applicant in  
16 taxable year 1996 as a result of using 1994, rather than 1993,  
17 as the base year, and (iii) the amount of the exemption  
18 erroneously denied for taxable year 1994.

19 For purposes of this Section, a person who will be 65 years  
20 of age during the current taxable year shall be eligible to  
21 apply for the homestead exemption during that taxable year.  
22 Application shall be made during the application period in  
23 effect for the county of his or her residence.

24 The Chief County Assessment Officer may determine the  
25 eligibility of a life care facility that qualifies as a  
26 cooperative to receive the benefits provided by this Section by

1 use of an affidavit, application, visual inspection,  
2 questionnaire, or other reasonable method in order to insure  
3 that the tax savings resulting from the exemption are credited  
4 by the management firm to the apportioned tax liability of each  
5 qualifying resident. The Chief County Assessment Officer may  
6 request reasonable proof that the management firm has so  
7 credited that exemption.

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

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

26 (d) Each Chief County Assessment Officer shall annually

1 publish a notice of availability of the exemption provided  
2 under this Section. The notice shall be published at least 60  
3 days but no more than 75 days prior to the date on which the  
4 application must be submitted to the Chief County Assessment  
5 Officer of the county in which the property is located. The  
6 notice shall appear in a newspaper of general circulation in  
7 the county.

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 (Source: P.A. 98-104, eff. 7-22-13; 99-143, eff. 7-27-15;  
12 99-180, eff. 7-29-15; 99-581, eff. 1-1-17; 99-642, eff.  
13 7-28-16.)

14 Section 99. Effective date. This Act takes effect upon  
15 becoming law.