

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 9-275 and 15-170 as follows:

6 (35 ILCS 200/9-275)

7 Sec. 9-275. Erroneous homestead exemptions.

8 (a) For purposes of this Section:

9 "Erroneous homestead exemption" means a homestead  
10 exemption that was granted for real property in a taxable year  
11 if the property was not eligible for that exemption in that  
12 taxable year. If the taxpayer receives an erroneous homestead  
13 exemption under a single Section of this Code for the same  
14 property in multiple years, that exemption is considered a  
15 single erroneous homestead exemption for purposes of this  
16 Section. However, if the taxpayer receives erroneous homestead  
17 exemptions under multiple Sections of this Code for the same  
18 property, or if the taxpayer receives erroneous homestead  
19 exemptions under the same Section of this Code for multiple  
20 properties, then each of those exemptions is considered a  
21 separate erroneous homestead exemption for purposes of this  
22 Section.

23 "Homestead exemption" means an exemption under Section

1 15-165 (veterans with disabilities), 15-167 (returning  
2 veterans), 15-168 (persons with disabilities), 15-169  
3 (standard homestead for veterans with disabilities), 15-170  
4 (senior citizens), 15-172 (senior citizens assessment freeze),  
5 15-175 (general homestead), 15-176 (alternative general  
6 homestead), or 15-177 (long-time occupant).

7 "Erroneous exemption principal amount" means the total  
8 difference between the property taxes actually billed to a  
9 property index number and the amount of property taxes that  
10 would have been billed but for the erroneous exemption or  
11 exemptions.

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

14 (b) Notwithstanding any other provision of law, in counties  
15 with 3,000,000 or more inhabitants, the chief county assessment  
16 officer shall include the following information with each  
17 assessment notice sent in a general assessment year: (1) a list  
18 of each homestead exemption available under Article 15 of this  
19 Code and a description of the eligibility criteria for that  
20 exemption, including the number of assessment years of  
21 automatic renewal remaining on a current senior citizens  
22 homestead exemption if such an exemption has been applied to  
23 the property; (2) a list of each homestead exemption applied to  
24 the property in the current assessment year; (3) information  
25 regarding penalties and interest that may be incurred under  
26 this Section if the taxpayer received an erroneous homestead

1 exemption in a previous taxable year; and (4) notice of the  
2 60-day grace period available under this subsection. If, within  
3 60 days after receiving his or her assessment notice, the  
4 taxpayer notifies the chief county assessment officer that he  
5 or she received an erroneous homestead exemption in a previous  
6 taxable year, and if the taxpayer pays the erroneous exemption  
7 principal amount, plus interest as provided in subsection (f),  
8 then the taxpayer shall not be liable for the penalties  
9 provided in subsection (f) with respect to that exemption.

10 (c) In counties with 3,000,000 or more inhabitants, when  
11 the chief county assessment officer determines that one or more  
12 erroneous homestead exemptions was applied to the property, the  
13 erroneous exemption principal amount, together with all  
14 applicable interest and penalties as provided in subsections  
15 (f) and (j), shall constitute a lien in the name of the People  
16 of Cook County on the property receiving the erroneous  
17 homestead exemption. Upon becoming aware of the existence of  
18 one or more erroneous homestead exemptions, the chief county  
19 assessment officer shall cause to be served, by both regular  
20 mail and certified mail, a notice of discovery as set forth in  
21 subsection (c-5). The chief county assessment officer in a  
22 county with 3,000,000 or more inhabitants may cause a lien to  
23 be recorded against property that (1) is located in the county  
24 and (2) received one or more erroneous homestead exemptions if,  
25 upon determination of the chief county assessment officer, the  
26 taxpayer received: (A) one or 2 erroneous homestead exemptions

1 for real property, including at least one erroneous homestead  
2 exemption granted for the property against which the lien is  
3 sought, during any of the 3 collection years immediately prior  
4 to the current collection year in which the notice of discovery  
5 is served; or (B) 3 or more erroneous homestead exemptions for  
6 real property, including at least one erroneous homestead  
7 exemption granted for the property against which the lien is  
8 sought, during any of the 6 collection years immediately prior  
9 to the current collection year in which the notice of discovery  
10 is served. Prior to recording the lien against the property,  
11 the chief county assessment officer shall cause to be served,  
12 by both regular mail and certified mail, return receipt  
13 requested, on the person to whom the most recent tax bill was  
14 mailed and the owner of record, a notice of intent to record a  
15 lien against the property. The chief county assessment officer  
16 shall cause the notice of intent to record a lien to be served  
17 within 3 years from the date on which the notice of discovery  
18 was served.

19 (c-5) The notice of discovery described in subsection (c)  
20 shall: (1) identify, by property index number, the property for  
21 which the chief county assessment officer has knowledge  
22 indicating the existence of an erroneous homestead exemption;  
23 (2) set forth the taxpayer's liability for principal, interest,  
24 penalties, and administrative costs including, but not limited  
25 to, recording fees described in subsection (f); (3) inform the  
26 taxpayer that he or she will be served with a notice of intent

1 to record a lien within 3 years from the date of service of the  
2 notice of discovery; (4) inform the taxpayer that he or she may  
3 pay the outstanding amount, plus interest, penalties, and  
4 administrative costs at any time prior to being served with the  
5 notice of intent to record a lien or within 30 days after the  
6 notice of intent to record a lien is served; and (5) inform the  
7 taxpayer that, if the taxpayer provided notice to the chief  
8 county assessment officer as provided in subsection (d-1) of  
9 Section 15-175 of this Code, upon submission by the taxpayer of  
10 evidence of timely notice and receipt thereof by the chief  
11 county assessment officer, the chief county assessment officer  
12 will withdraw the notice of discovery and reissue a notice of  
13 discovery in compliance with this Section in which the taxpayer  
14 is not liable for interest and penalties for the current tax  
15 year in which the notice was received.

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

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

19 "Current tax year" means the year prior to the collection  
20 year.

21 (d) The notice of intent to record a lien described in  
22 subsection (c) shall: (1) identify, by property index number,  
23 the property against which the lien is being sought; (2)  
24 identify each specific homestead exemption that was  
25 erroneously granted and the year or years in which each  
26 exemption was granted; (3) set forth the erroneous exemption

1 principal amount due and the interest amount and any penalty  
2 and administrative costs due; (4) inform the taxpayer that he  
3 or she may request a hearing within 30 days after service and  
4 may appeal the hearing officer's ruling to the circuit court;  
5 (5) inform the taxpayer that he or she may pay the erroneous  
6 exemption principal amount, plus interest and penalties,  
7 within 30 days after service; and (6) inform the taxpayer that,  
8 if the lien is recorded against the property, the amount of the  
9 lien will be adjusted to include the applicable recording fee  
10 and that fees for recording a release of the lien shall be  
11 incurred by the taxpayer. A lien shall not be filed pursuant to  
12 this Section if the taxpayer pays the erroneous exemption  
13 principal amount, plus penalties and interest, within 30 days  
14 of service of the notice of intent to record a lien.

15 (e) The notice of intent to record a lien shall also  
16 include a form that the taxpayer may return to the chief county  
17 assessment officer to request a hearing. The taxpayer may  
18 request a hearing by returning the form within 30 days after  
19 service. The hearing shall be held within 90 days after the  
20 taxpayer is served. The chief county assessment officer shall  
21 promulgate rules of service and procedure for the hearing. The  
22 chief county assessment officer must generally follow rules of  
23 evidence and practices that prevail in the county circuit  
24 courts, but, because of the nature of these proceedings, the  
25 chief county assessment officer is not bound by those rules in  
26 all particulars. The chief county assessment officer shall

1 appoint a hearing officer to oversee the hearing. The taxpayer  
2 shall be allowed to present evidence to the hearing officer at  
3 the hearing. After taking into consideration all the relevant  
4 testimony and evidence, the hearing officer shall make an  
5 administrative decision on whether the taxpayer was  
6 erroneously granted a homestead exemption for the taxable year  
7 in question. The taxpayer may appeal the hearing officer's  
8 ruling to the circuit court of the county where the property is  
9 located as a final administrative decision under the  
10 Administrative Review Law.

11 (f) A lien against the property imposed under this Section  
12 shall be filed with the county recorder of deeds, but may not  
13 be filed sooner than 60 days after the notice of intent to  
14 record a lien was delivered to the taxpayer if the taxpayer  
15 does not request a hearing, or until the conclusion of the  
16 hearing and all appeals if the taxpayer does request a hearing.  
17 If a lien is filed pursuant to this Section and the taxpayer  
18 received one or 2 erroneous homestead exemptions during any of  
19 the 3 collection years immediately prior to the current  
20 collection year in which the notice of discovery is served,  
21 then the erroneous exemption principal amount, plus 10%  
22 interest per annum or portion thereof from the date the  
23 erroneous exemption principal amount would have become due if  
24 properly included in the tax bill, shall be charged against the  
25 property by the chief county assessment officer. However, if a  
26 lien is filed pursuant to this Section and the taxpayer

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

18 (g) If a person received an erroneous homestead exemption  
19 under Section 15-170 and: (1) the person was the spouse, child,  
20 grandchild, brother, sister, niece, or nephew of the previous  
21 taxpayer; and (2) the person received the property by bequest  
22 or inheritance; then the person is not liable for the penalties  
23 imposed under this Section for any year or years during which  
24 the chief county assessment officer did not require an annual  
25 application for the exemption or, in a county with 3,000,000 or  
26 more inhabitants, an application for renewal of a multi-year



1 exemption pursuant to subsection (i) of Section 15-170, as the  
2 case may be. However, that person is responsible for any  
3 interest owed under subsection (f).

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

13 (i) A lien under this Section is not valid as to (1) any  
14 bona fide purchaser for value without notice of the erroneous  
15 homestead exemption whose rights in and to the underlying  
16 parcel arose after the erroneous homestead exemption was  
17 granted but before the filing of the notice of lien; or (2) any  
18 mortgagee, judgment creditor, or other lienor whose rights in  
19 and to the underlying parcel arose before the filing of the  
20 notice of lien. A title insurance policy for the property that  
21 is issued by a title company licensed to do business in the  
22 State showing that the property is free and clear of any liens  
23 imposed under this Section shall be prima facie evidence that  
24 the taxpayer is without notice of the erroneous homestead  
25 exemption. Nothing in this Section shall be deemed to impair  
26 the rights of subsequent creditors and subsequent purchasers

1 under Section 30 of the Conveyances Act.

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

22 (k) The county treasurer shall pay collected erroneous  
23 exemption principal amounts, pro rata, to the taxing districts,  
24 or their legal successors, that levied upon the subject  
25 property in the taxable year or years for which the erroneous  
26 homestead exemptions were granted, except as set forth in this

1 Section. The county treasurer shall deposit collected  
2 penalties and interest into a special fund established by the  
3 county treasurer to offset the costs of administration of the  
4 provisions of this Section by the chief county assessment  
5 officer's office, as appropriated by the county board. If the  
6 costs of administration of this Section exceed the amount of  
7 interest and penalties collected in the special fund, the chief  
8 county assessor shall be reimbursed by each taxing district or  
9 their legal successors for those costs. Such costs shall be  
10 paid out of the funds collected by the county treasurer on  
11 behalf of each taxing district pursuant to this Section.

12 (1) The chief county assessment officer in a county with  
13 3,000,000 or more inhabitants shall establish an amnesty period  
14 for all taxpayers owing any tax due to an erroneous homestead  
15 exemption granted in a tax year prior to the 2013 tax year. The  
16 amnesty period shall begin on the effective date of this  
17 amendatory Act of the 98th General Assembly and shall run  
18 through December 31, 2013. If, during the amnesty period, the  
19 taxpayer pays the entire arrearage of taxes due for tax years  
20 prior to 2013, the county clerk shall abate and not seek to  
21 collect any interest or penalties that may be applicable and  
22 shall not seek civil or criminal prosecution for any taxpayer  
23 for tax years prior to 2013. Failure to pay all such taxes due  
24 during the amnesty period established under this Section shall  
25 invalidate the amnesty period for that taxpayer.

26 The chief county assessment officer in a county with

1 3,000,000 or more inhabitants shall (i) mail notice of the  
2 amnesty period with the tax bills for the second installment of  
3 taxes for the 2012 assessment year and (ii) as soon as possible  
4 after the effective date of this amendatory Act of the 98th  
5 General Assembly, publish notice of the amnesty period in a  
6 newspaper of general circulation in the county. Notices shall  
7 include information on the amnesty period, its purpose, and the  
8 method by which to make payment.

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

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

20 (m) Notwithstanding any other provision of law, for taxable  
21 years 2020 through 2024, in counties with 3,000,000 or more  
22 inhabitants, the chief county assessment officer shall, if he  
23 or she learns that a taxpayer who has been granted a senior  
24 citizens homestead exemption has died during the period to  
25 which the exemption applies, send a notice to the address on  
26 record for the owner of record of the property notifying the

1 owner that the exemption will be terminated unless, within 90  
2 days after the notice is sent, the chief county assessment  
3 officer is provided with a basis to continue the exemption. The  
4 notice shall be sent by first-class mail, in an envelope that  
5 bears on its front, in boldface red lettering that is at least  
6 one inch in size, the words "Notice of Exemption Termination";  
7 however, if the taxpayer elects to receive the notice by email  
8 and provides an email address, then the notice shall be sent by  
9 email.

10 (Source: P.A. 98-93, eff. 7-16-13; 98-756, eff. 7-16-14;  
11 98-811, eff. 1-1-15; 98-1143, eff. 1-1-15; 99-143, eff.  
12 7-27-15; 99-851, eff. 8-19-16.)

13 (35 ILCS 200/15-170)

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

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

1 residence by a person 65 years or older who has an ownership  
2 interest therein, legal, equitable or as a lessee, and on which  
3 he or she is liable for the payment of property taxes. Before  
4 taxable year 2004, the maximum reduction shall be \$2,500 in  
5 counties with 3,000,000 or more inhabitants and \$2,000 in all  
6 other counties. For taxable years 2004 through 2005, the  
7 maximum reduction shall be \$3,000 in all counties. For taxable  
8 years 2006 and 2007, the maximum reduction shall be \$3,500. For  
9 taxable years 2008 through 2011, the maximum reduction is  
10 \$4,000 in all counties. For taxable year 2012, the maximum  
11 reduction is \$5,000 in counties with 3,000,000 or more  
12 inhabitants and \$4,000 in all other counties. For taxable years  
13 2013 through 2016, the maximum reduction is \$5,000 in all  
14 counties. For taxable years 2017 and thereafter, the maximum  
15 reduction is \$8,000 in counties with 3,000,000 or more  
16 inhabitants and \$5,000 in all other counties.

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

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

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

1 owned by the person qualified for the homestead exemption.

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

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

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



1 management firm has so credited the exemption.

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

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

1        (i) In counties with 3,000,000 or more inhabitants, for  
2 taxable years beginning in taxable year 2010 through 2019, and  
3 beginning again in taxable year 2025, each taxpayer who has  
4 been granted an exemption under this Section must reapply on an  
5 annual basis.

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

10        For taxable years 2020 through 2024, in counties with  
11 3,000,000 or more inhabitants, a taxpayer who has been granted  
12 an exemption under this Section need not reapply. However, if  
13 the property ceases to be qualified for the exemption under  
14 this Section in any year for which a reapplication is not  
15 required under this Section, then the owner of record of the  
16 property shall notify the chief county assessment officer that  
17 the property is no longer qualified. In addition, for taxable  
18 years 2020 through 2024, the chief county assessment officer of  
19 a county with 3,000,000 or more inhabitants shall enter into an  
20 intergovernmental agreement with the county clerk of that  
21 county and the Department of Public Health, as well as any  
22 other appropriate governmental agency, to obtain information  
23 that documents the death of a taxpayer who has been granted an  
24 exemption under this Section. Notwithstanding any other  
25 provision of law, the county clerk and the Department of Public  
26 Health shall provide that information to the chief county

1 assessment officer. The Department of Public Health shall  
2 supply this information no less frequently than every calendar  
3 quarter. Information concerning the death of a taxpayer may be  
4 shared with the county treasurer. The chief county assessment  
5 officer shall also enter into a data exchange agreement with  
6 the Social Security Administration or its agent to obtain  
7 access to the information regarding deaths in possession of the  
8 Social Security Administration. The chief county assessment  
9 officer shall, subject to the notice requirements under  
10 subsection (m) of Section 9-275, terminate the exemption under  
11 this Section if the information obtained indicates that the  
12 property is no longer qualified for the exemption. In counties  
13 with 3,000,000 or more inhabitants, the assessor and the county  
14 recorder of deeds shall establish policies and practices for  
15 the regular exchange of information for the purpose of alerting  
16 the assessor whenever the transfer of ownership of any property  
17 receiving an exemption under this Section has occurred. When  
18 such a transfer occurs, the assessor shall mail a notice to the  
19 new owner of the property (i) informing the new owner that the  
20 exemption will remain in place through the year of the  
21 transfer, after which it will be canceled, and (ii) providing  
22 information pertaining to the rules for reapplying for the  
23 exemption if the owner qualifies. In counties with 3,000,000 or  
24 more inhabitants, the chief county assessment official shall  
25 conduct audits of all exemptions granted under this Section no  
26 later than December 31, 2022 and no later than December 31,

1 2024. The audit shall be designed to ascertain whether any  
2 senior homestead exemptions have been granted erroneously. If  
3 it is determined that a senior homestead exemption has been  
4 erroneously applied to a property, the chief county assessment  
5 officer shall make use of the appropriate provisions of Section  
6 9-275 in relation to the property that received the erroneous  
7 homestead exemption.

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

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

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

26 (m) Notwithstanding Sections 6 and 8 of the State Mandates

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

3 (Source: P.A. 99-180, eff. 7-29-15; 100-401, eff. 8-25-17.)

4 Section 99. Effective date. This Act takes effect upon  
5 becoming law.