



## 101ST GENERAL ASSEMBLY

### State of Illinois

2019 and 2020

HB2951

by Rep. David A. Welter

#### SYNOPSIS AS INTRODUCED:

30 ILCS 805/8.28  
35 ILCS 200/9-275  
35 ILCS 200/15-10  
35 ILCS 200/15-172  
35 ILCS 200/15-175

Amends the Property Tax Code. Provides that the Senior Citizens Assessment Freeze Homestead Exemption also applies to persons who are quadriplegic; defines "person who is quadriplegic". Amends the State Mandates Act to make conforming changes. Effective immediately.

LRB101 07809 AXK 56088 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

1 AN ACT concerning revenue.

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

4 Section 5. The State Mandates Act is amended by changing  
5 Section 8.28 as follows:

6 (30 ILCS 805/8.28)

7 Sec. 8.28. Exempt mandate.

8 (a) Notwithstanding Sections 6 and 8 of this Act, no  
9 reimbursement by the State is required for the implementation  
10 of any mandate created by Public Act 93-654, 93-677, 93-679,  
11 93-689, 93-734, 93-753, 93-910, 93-917, 93-1036, 93-1038,  
12 93-1079, or 93-1090.

13 (b) Notwithstanding Sections 6 and 8 of this Act, no  
14 reimbursement by the State is required for the implementation  
15 of any mandate created by the Senior Citizens and Persons who  
16 are Quadriplegic Assessment Freeze Homestead Exemption under  
17 Section 15-172 of the Property Tax Code, the General Homestead  
18 Exemption under Section 15-175 of the Property Tax Code, the  
19 alternative General Homestead Exemption under Section 15-176  
20 of the Property Tax Code, the Homestead Improvements Exemption  
21 under Section 15-180 of the Property Tax Code, and by Public  
22 Act 93-715.

23 (Source: P.A. 95-331, eff. 8-21-07.)

1           Section 10. The Property Tax Code is amended by changing  
2 Sections 9-275, 15-10, 15-172, and 15-175 as follows:

3           (35 ILCS 200/9-275)

4           Sec. 9-275. Erroneous homestead exemptions.

5           (a) For purposes of this Section:

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

20           "Homestead exemption" means an exemption under Section  
21 15-165 (veterans with disabilities), 15-167 (returning  
22 veterans), 15-168 (persons with disabilities), 15-169  
23 (standard homestead for veterans with disabilities), 15-170  
24 (senior citizens), 15-172 (senior citizens and persons who are

1 quadriplegic assessment freeze), 15-175 (general homestead),  
2 15-176 (alternative general homestead), or 15-177 (long-time  
3 occupant).

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

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

11 (b) Notwithstanding any other provision of law, in counties  
12 with 3,000,000 or more inhabitants, the chief county assessment  
13 officer shall include the following information with each  
14 assessment notice sent in a general assessment year: (1) a list  
15 of each homestead exemption available under Article 15 of this  
16 Code and a description of the eligibility criteria for that  
17 exemption; (2) a list of each homestead exemption applied to  
18 the property in the current assessment year; (3) information  
19 regarding penalties and interest that may be incurred under  
20 this Section if the taxpayer received an erroneous homestead  
21 exemption in a previous taxable year; and (4) notice of the  
22 60-day grace period available under this subsection. If, within  
23 60 days after receiving his or her assessment notice, the  
24 taxpayer notifies the chief county assessment officer that he  
25 or she received an erroneous homestead exemption in a previous  
26 taxable year, and if the taxpayer pays the erroneous exemption

1 principal amount, plus interest as provided in subsection (f),  
2 then the taxpayer shall not be liable for the penalties  
3 provided in subsection (f) with respect to that exemption.

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

1 exemption granted for the property against which the lien is  
2 sought, during any of the 6 collection years immediately prior  
3 to the current collection year in which the notice of discovery  
4 is served. Prior to recording the lien against the property,  
5 the chief county assessment officer shall cause to be served,  
6 by both regular mail and certified mail, return receipt  
7 requested, on the person to whom the most recent tax bill was  
8 mailed and the owner of record, a notice of intent to record a  
9 lien against the property. The chief county assessment officer  
10 shall cause the notice of intent to record a lien to be served  
11 within 3 years from the date on which the notice of discovery  
12 was served.

13 (c-5) The notice of discovery described in subsection (c)  
14 shall: (1) identify, by property index number, the property for  
15 which the chief county assessment officer has knowledge  
16 indicating the existence of an erroneous homestead exemption;  
17 (2) set forth the taxpayer's liability for principal, interest,  
18 penalties, and administrative costs including, but not limited  
19 to, recording fees described in subsection (f); (3) inform the  
20 taxpayer that he or she will be served with a notice of intent  
21 to record a lien within 3 years from the date of service of the  
22 notice of discovery; (4) inform the taxpayer that he or she may  
23 pay the outstanding amount, plus interest, penalties, and  
24 administrative costs at any time prior to being served with the  
25 notice of intent to record a lien or within 30 days after the  
26 notice of intent to record a lien is served; and (5) inform the

1 taxpayer that, if the taxpayer provided notice to the chief  
2 county assessment officer as provided in subsection (d-1) of  
3 Section 15-175 of this Code, upon submission by the taxpayer of  
4 evidence of timely notice and receipt thereof by the chief  
5 county assessment officer, the chief county assessment officer  
6 will withdraw the notice of discovery and reissue a notice of  
7 discovery in compliance with this Section in which the taxpayer  
8 is not liable for interest and penalties for the current tax  
9 year in which the notice was received.

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

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

13 "Current tax year" means the year prior to the collection  
14 year.

15 (d) The notice of intent to record a lien described in  
16 subsection (c) shall: (1) identify, by property index number,  
17 the property against which the lien is being sought; (2)  
18 identify each specific homestead exemption that was  
19 erroneously granted and the year or years in which each  
20 exemption was granted; (3) set forth the erroneous exemption  
21 principal amount due and the interest amount and any penalty  
22 and administrative costs due; (4) inform the taxpayer that he  
23 or she may request a hearing within 30 days after service and  
24 may appeal the hearing officer's ruling to the circuit court;  
25 (5) inform the taxpayer that he or she may pay the erroneous  
26 exemption principal amount, plus interest and penalties,

1 within 30 days after service; and (6) inform the taxpayer that,  
2 if the lien is recorded against the property, the amount of the  
3 lien will be adjusted to include the applicable recording fee  
4 and that fees for recording a release of the lien shall be  
5 incurred by the taxpayer. A lien shall not be filed pursuant to  
6 this Section if the taxpayer pays the erroneous exemption  
7 principal amount, plus penalties and interest, within 30 days  
8 of service of the notice of intent to record a lien.

9 (e) The notice of intent to record a lien shall also  
10 include a form that the taxpayer may return to the chief county  
11 assessment officer to request a hearing. The taxpayer may  
12 request a hearing by returning the form within 30 days after  
13 service. The hearing shall be held within 90 days after the  
14 taxpayer is served. The chief county assessment officer shall  
15 promulgate rules of service and procedure for the hearing. The  
16 chief county assessment officer must generally follow rules of  
17 evidence and practices that prevail in the county circuit  
18 courts, but, because of the nature of these proceedings, the  
19 chief county assessment officer is not bound by those rules in  
20 all particulars. The chief county assessment officer shall  
21 appoint a hearing officer to oversee the hearing. The taxpayer  
22 shall be allowed to present evidence to the hearing officer at  
23 the hearing. After taking into consideration all the relevant  
24 testimony and evidence, the hearing officer shall make an  
25 administrative decision on whether the taxpayer was  
26 erroneously granted a homestead exemption for the taxable year



1 in question. The taxpayer may appeal the hearing officer's  
2 ruling to the circuit court of the county where the property is  
3 located as a final administrative decision under the  
4 Administrative Review Law.

5 (f) A lien against the property imposed under this Section  
6 shall be filed with the county recorder of deeds, but may not  
7 be filed sooner than 60 days after the notice of intent to  
8 record a lien was delivered to the taxpayer if the taxpayer  
9 does not request a hearing, or until the conclusion of the  
10 hearing and all appeals if the taxpayer does request a hearing.  
11 If a lien is filed pursuant to this Section and the taxpayer  
12 received one or 2 erroneous homestead exemptions during any of  
13 the 3 collection years immediately prior to the current  
14 collection year in which the notice of discovery is served,  
15 then the erroneous exemption principal amount, plus 10%  
16 interest per annum or portion thereof from the date the  
17 erroneous exemption principal amount would have become due if  
18 properly included in the tax bill, shall be charged against the  
19 property by the chief county assessment officer. However, if a  
20 lien is filed pursuant to this Section and the taxpayer  
21 received 3 or more erroneous homestead exemptions during any of  
22 the 6 collection years immediately prior to the current  
23 collection year in which the notice of discovery is served, the  
24 erroneous exemption principal amount, plus a penalty of 50% of  
25 the total amount of the erroneous exemption principal amount  
26 for that property and 10% interest per annum or portion thereof

1 from the date the erroneous exemption principal amount would  
2 have become due if properly included in the tax bill, shall be  
3 charged against the property by the chief county assessment  
4 officer. If a lien is filed pursuant to this Section, the  
5 taxpayer shall not be liable for interest that accrues between  
6 the date the notice of discovery is served and the date the  
7 lien is filed. Before recording the lien with the county  
8 recorder of deeds, the chief county assessment officer shall  
9 adjust the amount of the lien to add administrative costs,  
10 including but not limited to the applicable recording fee, to  
11 the total lien amount.

12 (g) If a person received an erroneous homestead exemption  
13 under Section 15-170 and: (1) the person was the spouse, child,  
14 grandchild, brother, sister, niece, or nephew of the previous  
15 taxpayer; and (2) the person received the property by bequest  
16 or inheritance; then the person is not liable for the penalties  
17 imposed under this Section for any year or years during which  
18 the chief county assessment officer did not require an annual  
19 application for the exemption. However, that person is  
20 responsible for any interest owed under subsection (f).

21 (h) If the erroneous homestead exemption was granted as a  
22 result of a clerical error or omission on the part of the chief  
23 county assessment officer, and if the taxpayer has paid the tax  
24 bills as received for the year in which the error occurred,  
25 then the interest and penalties authorized by this Section with  
26 respect to that homestead exemption shall not be chargeable to

1 the taxpayer. However, nothing in this Section shall prevent  
2 the collection of the erroneous exemption principal amount due  
3 and owing.

4 (i) A lien under this Section is not valid as to (1) any  
5 bona fide purchaser for value without notice of the erroneous  
6 homestead exemption whose rights in and to the underlying  
7 parcel arose after the erroneous homestead exemption was  
8 granted but before the filing of the notice of lien; or (2) any  
9 mortgagee, judgment creditor, or other lienor whose rights in  
10 and to the underlying parcel arose before the filing of the  
11 notice of lien. A title insurance policy for the property that  
12 is issued by a title company licensed to do business in the  
13 State showing that the property is free and clear of any liens  
14 imposed under this Section shall be prima facie evidence that  
15 the taxpayer is without notice of the erroneous homestead  
16 exemption. Nothing in this Section shall be deemed to impair  
17 the rights of subsequent creditors and subsequent purchasers  
18 under Section 30 of the Conveyances Act.

19 (j) When a lien is filed against the property pursuant to  
20 this Section, the chief county assessment officer shall mail a  
21 copy of the lien to the person to whom the most recent tax bill  
22 was mailed and to the owner of record, and the outstanding  
23 liability created by such a lien is due and payable within 30  
24 days after the mailing of the lien by the chief county  
25 assessment officer. This liability is deemed delinquent and  
26 shall bear interest beginning on the day after the due date at

1 a rate of 1.5% per month or portion thereof. Payment shall be  
2 made to the county treasurer. Upon receipt of the full amount  
3 due, as determined by the chief county assessment officer, the  
4 county treasurer shall distribute the amount paid as provided  
5 in subsection (k). Upon presentment by the taxpayer to the  
6 chief county assessment officer of proof of payment of the  
7 total liability, the chief county assessment officer shall  
8 provide in reasonable form a release of the lien. The release  
9 of the lien provided shall clearly inform the taxpayer that it  
10 is the responsibility of the taxpayer to record the lien  
11 release form with the county recorder of deeds and to pay any  
12 applicable recording fees.

13 (k) The county treasurer shall pay collected erroneous  
14 exemption principal amounts, pro rata, to the taxing districts,  
15 or their legal successors, that levied upon the subject  
16 property in the taxable year or years for which the erroneous  
17 homestead exemptions were granted, except as set forth in this  
18 Section. The county treasurer shall deposit collected  
19 penalties and interest into a special fund established by the  
20 county treasurer to offset the costs of administration of the  
21 provisions of this Section by the chief county assessment  
22 officer's office, as appropriated by the county board. If the  
23 costs of administration of this Section exceed the amount of  
24 interest and penalties collected in the special fund, the chief  
25 county assessor shall be reimbursed by each taxing district or  
26 their legal successors for those costs. Such costs shall be

1 paid out of the funds collected by the county treasurer on  
2 behalf of each taxing district pursuant to this Section.

3 (1) The chief county assessment officer in a county with  
4 3,000,000 or more inhabitants shall establish an amnesty period  
5 for all taxpayers owing any tax due to an erroneous homestead  
6 exemption granted in a tax year prior to the 2013 tax year. The  
7 amnesty period shall begin on the effective date of this  
8 amendatory Act of the 98th General Assembly and shall run  
9 through December 31, 2013. If, during the amnesty period, the  
10 taxpayer pays the entire arrearage of taxes due for tax years  
11 prior to 2013, the county clerk shall abate and not seek to  
12 collect any interest or penalties that may be applicable and  
13 shall not seek civil or criminal prosecution for any taxpayer  
14 for tax years prior to 2013. Failure to pay all such taxes due  
15 during the amnesty period established under this Section shall  
16 invalidate the amnesty period for that taxpayer.

17 The chief county assessment officer in a county with  
18 3,000,000 or more inhabitants shall (i) mail notice of the  
19 amnesty period with the tax bills for the second installment of  
20 taxes for the 2012 assessment year and (ii) as soon as possible  
21 after the effective date of this amendatory Act of the 98th  
22 General Assembly, publish notice of the amnesty period in a  
23 newspaper of general circulation in the county. Notices shall  
24 include information on the amnesty period, its purpose, and the  
25 method by which to make payment.

26 Taxpayers who are a party to any criminal investigation or

1 to any civil or criminal litigation that is pending in any  
2 circuit court or appellate court, or in the Supreme Court of  
3 this State, for nonpayment, delinquency, or fraud in relation  
4 to any property tax imposed by any taxing district located in  
5 the State on the effective date of this amendatory Act of the  
6 98th General Assembly may not take advantage of the amnesty  
7 period.

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

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

14 (35 ILCS 200/15-10)

15 Sec. 15-10. Exempt property; procedures for certification.

16 (a) All property granted an exemption by the Department  
17 pursuant to the requirements of Section 15-5 and described in  
18 the Sections following Section 15-30 and preceding Section  
19 16-5, to the extent therein limited, is exempt from taxation.  
20 In order to maintain that exempt status, the titleholder or the  
21 owner of the beneficial interest of any property that is exempt  
22 must file with the chief county assessment officer, on or  
23 before January 31 of each year (May 31 in the case of property  
24 exempted by Section 15-170), an affidavit stating whether there  
25 has been any change in the ownership or use of the property,

1 the status of the owner-resident, the satisfaction by a  
2 relevant hospital entity of the condition for an exemption  
3 under Section 15-86, or that a veteran with a disability who  
4 qualifies under Section 15-165 owned and used the property as  
5 of January 1 of that year. The nature of any change shall be  
6 stated in the affidavit. Failure to file an affidavit shall, in  
7 the discretion of the assessment officer, constitute cause to  
8 terminate the exemption of that property, notwithstanding any  
9 other provision of this Code. Owners of 5 or more such exempt  
10 parcels within a county may file a single annual affidavit in  
11 lieu of an affidavit for each parcel. The assessment officer,  
12 upon request, shall furnish an affidavit form to the owners, in  
13 which the owner may state whether there has been any change in  
14 the ownership or use of the property or status of the owner or  
15 resident as of January 1 of that year. The owner of 5 or more  
16 exempt parcels shall list all the properties giving the same  
17 information for each parcel as required of owners who file  
18 individual affidavits.

19 (b) However, titleholders or owners of the beneficial  
20 interest in any property exempted under any of the following  
21 provisions are not required to submit an annual filing under  
22 this Section:

23 (1) Section 15-45 (burial grounds) in counties of less  
24 than 3,000,000 inhabitants and owned by a not-for-profit  
25 organization.

26 (2) Section 15-40.

1           (3) Section 15-50 (United States property).

2           (c) If there is a change in use or ownership, however,  
3 notice must be filed pursuant to Section 15-20.

4           (d) An application for homestead exemptions shall be filed  
5 as provided in Section 15-170 (senior citizens homestead  
6 exemption), Section 15-172 (senior citizens and persons who are  
7 quadriplegic assessment freeze homestead exemption), and  
8 Sections 15-175 (general homestead exemption), 15-176 (general  
9 alternative homestead exemption), and 15-177 (long-time  
10 occupant homestead exemption), respectively.

11          (e) For purposes of determining satisfaction of the  
12 condition for an exemption under Section 15-86:

13           (1) The "year for which exemption is sought" is the  
14 year prior to the year in which the affidavit is due.

15           (2) The "hospital year" is the fiscal year of the  
16 relevant hospital entity, or the fiscal year of one of the  
17 hospitals in the hospital system if the relevant hospital  
18 entity is a hospital system with members with different  
19 fiscal years, that ends in the year prior to the year in  
20 which the affidavit is due. However, if that fiscal year  
21 ends 3 months or less before the date on which the  
22 affidavit is due, the relevant hospital entity shall file  
23 an interim affidavit based on the currently available  
24 information, and shall file a supplemental affidavit  
25 within 90 days of date on which the application was due, if  
26 the information in the relevant hospital entity's audited



1 financial statements changes the interim affidavit's  
2 statement concerning the entity's compliance with the  
3 calculation required by Section 15-86.

4 (3) The affidavit shall be accompanied by an exhibit  
5 prepared by the relevant hospital entity showing (A) the  
6 value of the relevant hospital entity's services and  
7 activities, if any, under items (1) through (7) of  
8 subsection (e) of Section 15-86, stated separately for each  
9 item, and (B) the value relating to the relevant hospital  
10 entity's estimated property tax liability under paragraphs  
11 (A), (B), and (C) of item (1) of subsection (g) of Section  
12 15-86; under paragraphs (A), (B), and (C) of item (2) of  
13 subsection (g) of Section 15-86; and under item (3) of  
14 subsection (g) of Section 15-86.

15 (Source: P.A. 99-143, eff. 7-27-15.)

16 (35 ILCS 200/15-172)

17 Sec. 15-172. Senior Citizens and Persons who are  
18 Quadriplegic Assessment Freeze Homestead Exemption.

19 (a) This Section may be cited as the Senior Citizens and  
20 Persons who are Quadriplegic Assessment Freeze Homestead  
21 Exemption.

22 (b) As used in this Section:

23 "Applicant" means an individual who has filed an  
24 application under this Section.

25 "Base amount" means the base year equalized assessed value

1 of the residence plus the first year's equalized assessed value  
2 of any added improvements which increased the assessed value of  
3 the residence after the base year.

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

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

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

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

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

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

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

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

1 preceding the taxable year.

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

5 "Maximum income limitation" means:

6 (1) \$35,000 prior to taxable year 1999;

7 (2) \$40,000 in taxable years 1999 through 2003;

8 (3) \$45,000 in taxable years 2004 through 2005;

9 (4) \$50,000 in taxable years 2006 and 2007;

10 (5) \$55,000 in taxable years 2008 through 2016;

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

16 (7) for taxable years 2018 and thereafter, \$65,000 for  
17 all qualified property.

18 "Person who is quadriplegic" means a person affected with  
19 partial or complete paralysis of both the arms and legs,  
20 especially as a result of a spinal cord injury or disease in  
21 the region of the neck. Persons applying for the exemption  
22 under this Section as a person who is quadriplegic must submit  
23 proof of the disability in the manner prescribed by the chief  
24 county assessment officer.

25 "Residence" means the principal dwelling place and  
26 appurtenant structures used for residential purposes in this

1 State occupied on January 1 of the taxable year by a household  
2 and so much of the surrounding land, constituting the parcel  
3 upon which the dwelling place is situated, as is used for  
4 residential purposes. If the Chief County Assessment Officer  
5 has established a specific legal description for a portion of  
6 property constituting the residence, then that portion of  
7 property shall be deemed the residence for the purposes of this  
8 Section.

9 "Taxable year" means the calendar year during which ad  
10 valorem property taxes payable in the next succeeding year are  
11 levied.

12 (c) Beginning in (1) taxable year 1994 for senior citizens  
13 and (2) taxable year 2019 for persons who are quadriplegic, a  
14 senior citizens assessment freeze homestead exemption is  
15 granted for real property that is improved with a permanent  
16 structure that is occupied as a residence by an applicant who  
17 (i) is 65 years of age or older or is a person who is  
18 quadriplegic during the taxable year, (ii) has a household  
19 income that does not exceed the maximum income limitation,  
20 (iii) is liable for paying real property taxes on the property,  
21 and (iv) is an owner of record of the property or has a legal or  
22 equitable interest in the property as evidenced by a written  
23 instrument. This homestead exemption shall also apply to a  
24 leasehold interest in a parcel of property improved with a  
25 permanent structure that is a single family residence that is  
26 occupied as a residence by a person who (i) is 65 years of age

1 or older or is a person who is quadriplegic during the taxable  
2 year, (ii) has a household income that does not exceed the  
3 maximum income limitation, (iii) has a legal or equitable  
4 ownership interest in the property as lessee, and (iv) is  
5 liable for the payment of real property taxes on that property.

6 In counties of 3,000,000 or more inhabitants, the amount of  
7 the exemption for all taxable years is the equalized assessed  
8 value of the residence in the taxable year for which  
9 application is made minus the base amount. In all other  
10 counties, the amount of the exemption is as follows: (i)  
11 through taxable year 2005 and for taxable year 2007 and  
12 thereafter, the amount of this exemption shall be the equalized  
13 assessed value of the residence in the taxable year for which  
14 application is made minus the base amount; and (ii) for taxable  
15 year 2006, the amount of the exemption is as follows:

16 (1) For an applicant who has a household income of  
17 \$45,000 or less, the amount of the exemption is the  
18 equalized assessed value of the residence in the taxable  
19 year for which application is made minus the base amount.

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

25 (3) For an applicant who has a household income  
26 exceeding \$46,250 but not exceeding \$47,500, the amount of

1 the exemption is (i) the equalized assessed value of the  
2 residence in the taxable year for which application is made  
3 minus the base amount (ii) multiplied by 0.6.

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

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

14 When the applicant is a surviving spouse of an applicant  
15 for a prior year for the same residence for which an exemption  
16 under this Section has been granted, the base year and base  
17 amount for that residence are the same as for the applicant for  
18 the prior year.

19 Each year at the time the assessment books are certified to  
20 the County Clerk, the Board of Review or Board of Appeals shall  
21 give to the County Clerk a list of the assessed values of  
22 improvements on each parcel qualifying for this exemption that  
23 were added after the base year for this parcel and that  
24 increased the assessed value of the property.

25 In the case of land improved with an apartment building  
26 owned and operated as a cooperative or a building that is a

1 life care facility that qualifies as a cooperative, the maximum  
2 reduction from the equalized assessed value of the property is  
3 limited to the sum of the reductions calculated for each unit  
4 occupied as a residence by a person or persons (i) who is 65  
5 years of age or older or a person who is quadriplegic, (ii)  
6 with a household income that does not exceed the maximum income  
7 limitation, (iii) who is liable, by contract with the owner or  
8 owners of record, for paying real property taxes on the  
9 property, and (iv) who is an owner of record of a legal or  
10 equitable interest in the cooperative apartment building,  
11 other than a leasehold interest. In the instance of a  
12 cooperative where a homestead exemption has been granted under  
13 this Section, the cooperative association or its management  
14 firm shall credit the savings resulting from that exemption  
15 only to the apportioned tax liability of the owner who  
16 qualified for the exemption. Any person who willfully refuses  
17 to credit that savings to an owner who qualifies for the  
18 exemption is guilty of a Class B misdemeanor.

19 When a homestead exemption has been granted under this  
20 Section and an applicant then becomes a resident of a facility  
21 licensed under the Assisted Living and Shared Housing Act, the  
22 Nursing Home Care Act, the Specialized Mental Health  
23 Rehabilitation Act of 2013, the ID/DD Community Care Act, or  
24 the MC/DD Act, the exemption shall be granted in subsequent  
25 years so long as the residence (i) continues to be occupied by  
26 the qualified applicant's spouse or (ii) if remaining



1 unoccupied, is still owned by the qualified applicant for the  
2 homestead exemption.

3 Beginning January 1, 1997 for senior citizens and January  
4 1, 2019 for persons who are quadriplegic, when an individual  
5 dies who would have qualified for an exemption under this  
6 Section, and the surviving spouse does not independently  
7 qualify for this exemption because of age or non-disability,  
8 the exemption under this Section shall be granted to the  
9 surviving spouse for the taxable year preceding and the taxable  
10 year of the death, provided that, except for age or  
11 non-disability, the surviving spouse meets all other  
12 qualifications for the granting of this exemption for those  
13 years.

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

17 For taxable year 1994 only, in counties having less than  
18 3,000,000 inhabitants, to receive the exemption, a person shall  
19 submit an application by February 15, 1995 to the Chief County  
20 Assessment Officer of the county in which the property is  
21 located. In counties having 3,000,000 or more inhabitants, for  
22 taxable year 1994 and all subsequent taxable years, to receive  
23 the exemption, a person may submit an application to the Chief  
24 County Assessment Officer of the county in which the property  
25 is located during such period as may be specified by the Chief  
26 County Assessment Officer. The Chief County Assessment Officer

1 in counties of 3,000,000 or more inhabitants shall annually  
2 give notice of the application period by mail or by  
3 publication. In counties having less than 3,000,000  
4 inhabitants, beginning with taxable year 1995 and thereafter,  
5 to receive the exemption, a person shall submit an application  
6 by July 1 of each taxable year to the Chief County Assessment  
7 Officer of the county in which the property is located. A  
8 county may, by ordinance, establish a date for submission of  
9 applications that is different than July 1. The applicant shall  
10 submit with the application an affidavit of the applicant's  
11 total household income, age, marital status (and if married the  
12 name and address of the applicant's spouse, if known),  
13 disability (if applying for the exemption as a person who is  
14 quadriplegic), and principal dwelling place of members of the  
15 household on January 1 of the taxable year. The Department  
16 shall establish, by rule, a method for verifying the accuracy  
17 of affidavits filed by applicants under this Section, and the  
18 Chief County Assessment Officer may conduct audits of any  
19 taxpayer claiming an exemption under this Section to verify  
20 that the taxpayer is eligible to receive the exemption. Each  
21 application shall contain or be verified by a written  
22 declaration that it is made under the penalties of perjury. A  
23 taxpayer's signing a fraudulent application under this Act is  
24 perjury, as defined in Section 32-2 of the Criminal Code of  
25 2012. The applications shall be clearly marked as applications  
26 for the Senior Citizens and Persons who are Quadriplegic

1 Assessment Freeze Homestead Exemption and must contain a notice  
2 that any taxpayer who receives the exemption is subject to an  
3 audit by the Chief County Assessment Officer.

4 Notwithstanding any other provision to the contrary, in  
5 counties having fewer than 3,000,000 inhabitants, if an  
6 applicant fails to file the application required by this  
7 Section in a timely manner and this failure to file is due to a  
8 mental or physical condition sufficiently severe so as to  
9 render the applicant incapable of filing the application in a  
10 timely manner, the Chief County Assessment Officer may extend  
11 the filing deadline for a period of 30 days after the applicant  
12 regains the capability to file the application, but in no case  
13 may the filing deadline be extended beyond 3 months of the  
14 original filing deadline. In order to receive the extension  
15 provided in this paragraph, the applicant shall provide the  
16 Chief County Assessment Officer with a signed statement from  
17 the applicant's physician, advanced practice registered nurse,  
18 or physician assistant stating the nature and extent of the  
19 condition, that, in the physician's, advanced practice  
20 registered nurse's, or physician assistant's opinion, the  
21 condition was so severe that it rendered the applicant  
22 incapable of filing the application in a timely manner, and the  
23 date on which the applicant regained the capability to file the  
24 application.

25 Beginning January 1, 1998, notwithstanding any other  
26 provision to the contrary, in counties having fewer than

1 3,000,000 inhabitants, if an applicant fails to file the  
2 application required by this Section in a timely manner and  
3 this failure to file is due to a mental or physical condition  
4 sufficiently severe so as to render the applicant incapable of  
5 filing the application in a timely manner, the Chief County  
6 Assessment Officer may extend the filing deadline for a period  
7 of 3 months. In order to receive the extension provided in this  
8 paragraph, the applicant shall provide the Chief County  
9 Assessment Officer with a signed statement from the applicant's  
10 physician, advanced practice registered nurse, or physician  
11 assistant stating the nature and extent of the condition, and  
12 that, in the physician's, advanced practice registered  
13 nurse's, or physician assistant's opinion, the condition was so  
14 severe that it rendered the applicant incapable of filing the  
15 application in a timely manner.

16 In counties having less than 3,000,000 inhabitants, if an  
17 applicant was denied an exemption in taxable year 1994 and the  
18 denial occurred due to an error on the part of an assessment  
19 official, or his or her agent or employee, then beginning in  
20 taxable year 1997 the applicant's base year, for purposes of  
21 determining the amount of the exemption, shall be 1993 rather  
22 than 1994. In addition, in taxable year 1997, the applicant's  
23 exemption shall also include an amount equal to (i) the amount  
24 of any exemption denied to the applicant in taxable year 1995  
25 as a result of using 1994, rather than 1993, as the base year,  
26 (ii) the amount of any exemption denied to the applicant in

1 taxable year 1996 as a result of using 1994, rather than 1993,  
2 as the base year, and (iii) the amount of the exemption  
3 erroneously denied for taxable year 1994.

4 For purposes of this Section, a person who will be 65 years  
5 of age or a person who is quadriplegic during the current  
6 taxable year shall be eligible to apply for the homestead  
7 exemption during that taxable year. Application shall be made  
8 during the application period in effect for the county of his  
9 or her residence.

10 The Chief County Assessment Officer may determine the  
11 eligibility of a life care facility that qualifies as a  
12 cooperative to receive the benefits provided by this Section by  
13 use of an affidavit, application, visual inspection,  
14 questionnaire, or other reasonable method in order to insure  
15 that the tax savings resulting from the exemption are credited  
16 by the management firm to the apportioned tax liability of each  
17 qualifying resident. The Chief County Assessment Officer may  
18 request reasonable proof that the management firm has so  
19 credited that exemption.

20 Except as provided in this Section, all information  
21 received by the chief county assessment officer or the  
22 Department from applications filed under this Section, or from  
23 any investigation conducted under the provisions of this  
24 Section, shall be confidential, except for official purposes or  
25 pursuant to official procedures for collection of any State or  
26 local tax or enforcement of any civil or criminal penalty or

1 sanction imposed by this Act or by any statute or ordinance  
2 imposing a State or local tax. Any person who divulges any such  
3 information in any manner, except in accordance with a proper  
4 judicial order, is guilty of a Class A misdemeanor.

5 Nothing contained in this Section shall prevent the  
6 Director or chief county assessment officer from publishing or  
7 making available reasonable statistics concerning the  
8 operation of the exemption contained in this Section in which  
9 the contents of claims are grouped into aggregates in such a  
10 way that information contained in any individual claim shall  
11 not be disclosed.

12 Notwithstanding any other provision of law, for taxable  
13 year 2017 and thereafter, in counties of 3,000,000 or more  
14 inhabitants, the amount of the exemption shall be the greater  
15 of (i) the amount of the exemption otherwise calculated under  
16 this Section or (ii) \$2,000.

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

25 Notwithstanding Sections 6 and 8 of the State Mandates Act,  
26 no reimbursement by the State is required for the

1 implementation of any mandate created by this Section.

2 (Source: P.A. 99-143, eff. 7-27-15; 99-180, eff. 7-29-15;  
3 99-581, eff. 1-1-17; 99-642, eff. 7-28-16; 100-401, eff.  
4 8-25-17; 100-513, eff. 1-1-18; 100-863, eff. 8-14-18.)

5 (35 ILCS 200/15-175)

6 Sec. 15-175. General homestead exemption.

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

21 (b) Except as provided in Section 15-176, the maximum  
22 reduction before taxable year 2004 shall be \$4,500 in counties  
23 with 3,000,000 or more inhabitants and \$3,500 in all other  
24 counties. Except as provided in Sections 15-176 and 15-177, for  
25 taxable years 2004 through 2007, the maximum reduction shall be

1 \$5,000, for taxable year 2008, the maximum reduction is \$5,500,  
2 and, for taxable years 2009 through 2011, the maximum reduction  
3 is \$6,000 in all counties. For taxable years 2012 through 2016,  
4 the maximum reduction is \$7,000 in counties with 3,000,000 or  
5 more inhabitants and \$6,000 in all other counties. For taxable  
6 years 2017 and thereafter, the maximum reduction is \$10,000 in  
7 counties with 3,000,000 or more inhabitants and \$6,000 in all  
8 other counties. If a county has elected to subject itself to  
9 the provisions of Section 15-176 as provided in subsection (k)  
10 of that Section, then, for the first taxable year only after  
11 the provisions of Section 15-176 no longer apply, for owners  
12 who, for the taxable year, have not been granted a senior  
13 citizens and persons who are quadriplegic assessment freeze  
14 homestead exemption under Section 15-172 or a long-time  
15 occupant homestead exemption under Section 15-177, there shall  
16 be an additional exemption of \$5,000 for owners with a  
17 household income of \$30,000 or less.

18 (c) In counties with fewer than 3,000,000 inhabitants, if,  
19 based on the most recent assessment, the equalized assessed  
20 value of the homestead property for the current assessment year  
21 is greater than the equalized assessed value of the property  
22 for 1977, the owner of the property shall automatically receive  
23 the exemption granted under this Section in an amount equal to  
24 the increase over the 1977 assessment up to the maximum  
25 reduction set forth in this Section.

26 (d) If in any assessment year beginning with the 2000



1 assessment year, homestead property has a pro-rata valuation  
2 under Section 9-180 resulting in an increase in the assessed  
3 valuation, a reduction in equalized assessed valuation equal to  
4 the increase in equalized assessed value of the property for  
5 the year of the pro-rata valuation above the equalized assessed  
6 value of the property for 1977 shall be applied to the property  
7 on a proportionate basis for the period the property qualified  
8 as homestead property during the assessment year. The maximum  
9 proportionate homestead exemption shall not exceed the maximum  
10 homestead exemption allowed in the county under this Section  
11 divided by 365 and multiplied by the number of days the  
12 property qualified as homestead property.

13 (d-1) In counties with 3,000,000 or more inhabitants, where  
14 the chief county assessment officer provides a notice of  
15 discovery, if a property is not occupied by its owner as a  
16 principal residence as of January 1 of the current tax year,  
17 then the property owner shall notify the chief county  
18 assessment officer of that fact on a form prescribed by the  
19 chief county assessment officer. That notice must be received  
20 by the chief county assessment officer on or before March 1 of  
21 the collection year. If mailed, the form shall be sent by  
22 certified mail, return receipt requested. If the form is  
23 provided in person, the chief county assessment officer shall  
24 provide a date stamped copy of the notice. Failure to provide  
25 timely notice pursuant to this subsection (d-1) shall result in  
26 the exemption being treated as an erroneous exemption. Upon

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

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

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

17 "Current tax year" means the year prior to the collection  
18 year.

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

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

26 (2) that a copy of the lease must be filed with the

1 chief county assessment officer by the owner of the  
2 property at the time the notarized application is  
3 submitted;

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

6 (4) that the lease must include the following language  
7 in substantially the following form:

8 "Lessee shall be liable for the payment of real  
9 estate taxes with respect to the residence in  
10 accordance with the terms and conditions of Section  
11 15-175 of the Property Tax Code (35 ILCS 200/15-175).  
12 The permanent real estate index number for the premises  
13 is (insert number), and, according to the most recent  
14 property tax bill, the current amount of real estate  
15 taxes associated with the premises is (insert amount)  
16 per year. The parties agree that the monthly rent set  
17 forth above shall be increased or decreased pro rata  
18 (effective January 1 of each calendar year) to reflect  
19 any increase or decrease in real estate taxes. Lessee  
20 shall be deemed to be satisfying Lessee's liability for  
21 the above mentioned real estate taxes with the monthly  
22 rent payments as set forth above (or increased or  
23 decreased as set forth herein).".

24 In addition, if there is a change in lessee, or if the  
25 lessee vacates the property, then the chief county assessment  
26 officer may require the owner of the property to notify the

1 chief county assessment officer of that change.

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

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

1 record of the facility, for paying property taxes on the  
2 property. For purposes of this Section, the term "life care  
3 facility" has the 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 or life care facility where a  
15 homestead exemption has been granted, the cooperative  
16 association or the management of the cooperative or life care  
17 facility shall credit the savings resulting from that exemption  
18 only to the apportioned tax liability of the owner or resident  
19 who qualified for the exemption. Any person who willfully  
20 refuses to so credit the savings shall be guilty of a Class B  
21 misdemeanor.

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

26 (i) In all counties, the assessor or chief county

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

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

1 applicable filing periods for applying or reapplying for  
2 homestead exemptions under this Code for which the property may  
3 be eligible. If the new owner fails to apply or reapply for a  
4 homestead exemption during the applicable filing period or the  
5 property no longer qualifies for an existing homestead  
6 exemption, the assessor shall cancel such exemption for any  
7 ensuing assessment year.

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

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

18 (l) The changes made to this Section by this amendatory Act  
19 of the 100th General Assembly are effective for the 2018 tax  
20 year and thereafter.

21 (Source: P.A. 99-143, eff. 7-27-15; 99-164, eff. 7-28-15;  
22 99-642, eff. 7-28-16; 99-851, eff. 8-19-16; 100-401, eff.  
23 8-25-17; 100-1077, eff. 1-1-19.)

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