

**SB0039**



**101ST GENERAL ASSEMBLY**

**State of Illinois**

**2019 and 2020**

**SB0039**

Introduced 1/10/2019, by Sen. John G. Mulroe

**SYNOPSIS AS INTRODUCED:**

35 ILCS 200/15-169.1 new

Amends the Property Tax Code. Creates a homestead exemption in the amount of a reduction of \$5,000 from the equalized assessed value of property of police officers and firefighters with duty-related disabilities. Effective immediately.

LRB101 05893 HLH 50914 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

**A BILL FOR**

1 AN ACT concerning revenue.

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

4 Section 5. The Property Tax Code is amended by adding  
5 Section 15-169.1 as follows:

6 (35 ILCS 200/15-169.1 new)

7 Sec. 15-169.1. Homestead exemption for police officers and  
8 firefighters with certain duty-related injuries.

9 (a) Beginning with taxable year 2019, an annual homestead  
10 exemption, limited to a reduction of \$5,000 from the equalized  
11 assessed value of the property, is granted for property that is  
12 used as a qualified residence by a qualified police officer or  
13 a qualified firefighter.

14 (b) If a homestead exemption is granted under this Section  
15 to a qualified police officer or a qualified firefighter and  
16 the person awarded the exemption subsequently becomes a  
17 resident of a facility licensed under the Nursing Home Care Act  
18 or a facility operated by the United States Department of  
19 Veterans Affairs, then the exemption shall continue so long as  
20 (i) the residence continues to be occupied by the qualifying  
21 person's spouse or (ii) the residence remains unoccupied but is  
22 still owned by the person who qualified for the homestead  
23 exemption.

1       (c) The tax exemption under this Section carries over to  
2 the benefit of the surviving spouse of a qualified police  
3 officer or qualified firefighter as long as the spouse holds  
4 the legal or beneficial title to the homestead, permanently  
5 resides thereon, and does not remarry. If the surviving spouse  
6 sells the property, an exemption not to exceed the amount  
7 granted from the most recent ad valorem tax roll may be  
8 transferred to his or her new residence as long as it is used  
9 as his or her primary residence and he or she does not remarry.

10       (d) The homestead exemption under this Section is also  
11 granted for property that is used as a qualified residence by  
12 the surviving spouse of a police officer or firefighter killed  
13 in the line of duty, so long as the surviving spouse does not  
14 remarry. If a homestead exemption is granted under this Section  
15 to a surviving spouse and the surviving spouse awarded the  
16 exemption subsequently becomes a resident of a facility  
17 licensed under the Nursing Home Care Act or a facility operated  
18 by the United States Department of Veterans Affairs, then the  
19 exemption shall continue if the residence remains unoccupied  
20 but is still owned by the person who qualified for the  
21 homestead exemption.

22       (e) Each qualified police officer or qualified firefighter  
23 shall submit proof of the qualifying injury in such form and  
24 manner as the Department shall by rule prescribe. Each taxpayer  
25 who has been granted an exemption under this Section must  
26 reapply on an annual basis. Application must be made during the

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

8 (f) As used in this Section:

9 "Firefighter" means: (i) a person who is a "firefighter" or  
10 "fireman" as defined in Sections 4-106 or 6-106 of the Illinois  
11 Pension Code; (ii) a paramedic employed by a unit of local  
12 government; or (iii) an EMT, emergency medical  
13 technician-intermediate (EMT-I), or advanced emergency medical  
14 technician (A-EMT) employed by a unit of local government.

15 "Police officer" means: a policeman, as defined in Section  
16 10-3-1 of the Illinois Municipal Code; a conservation police  
17 officer; a sheriff or deputy sheriff; or a law enforcement  
18 officer employed by the State Police, the Secretary of State,  
19 or any other State agency, college, or university.

20 "Qualified firefighter" means a firefighter who:

21 (1) has suffered an injury related to his or her  
22 service as a firefighter resulting in one or more of the  
23 following:

24 (A) paraplegia;

25 (B) quadriplegia;

26 (C) dismemberment of a limb or other body part; or

1                   (D) amputation of a limb or other body part; and  
2                   (2) currently receives, or prior to retiring received,  
3                   a disability benefit under Section 4-110 of the Illinois  
4                   Pension Code or Section 6-151 of the Illinois Pension Code.

5                   "Qualified police officer" means a police officer who:

6                   (1) has suffered an injury related to his or her  
7                   service as a police officer resulting in one or more of the  
8                   following:

9                   (A) paraplegia;

10                   (B) quadriplegia;

11                   (C) dismemberment of a limb or other body part; or

12                   (D) amputation of a limb or other body part; and

13                   (2) currently receives, or prior to retiring received,  
14                   a disability benefit under Section 3-114.1 of the Illinois  
15                   Pension Code or Section 5-154 of the Illinois Pension Code.

16                   "Qualified residence" means real property, but less any  
17                   portion of that property that is used for commercial purposes,  
18                   with an equalized assessed value of less than \$250,000 that is  
19                   owned and occupied as the primary residence of (i) a qualified  
20                   police officer, (ii) a qualified firefighter, or (iii) if  
21                   applicable, the surviving spouse of a qualified police officer  
22                   or qualified firefighter killed in the line of duty, if that  
23                   police officer, firefighter, or spouse is liable for paying  
24                   real estate taxes on the property and is an owner of record of  
25                   the property or has a legal or equitable interest therein, as  
26                   evidenced by a written instrument. In the case of a leasehold

1 interest in the property, the lease must be for a single family  
2 residence. Property rented for more than 6 months is presumed  
3 to be used for commercial purposes.

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