

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.