



## 102ND GENERAL ASSEMBLY

### State of Illinois

2021 and 2022

HB0596

Introduced 2/8/2021, by Rep. Charles Meier

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-178 new

Amends the Property Tax Code. Creates a landlord pandemic relief exemption. Provides that property is entitled to the exemption if: (1) the property is an income-producing property owned by a qualified property owner; (2) the property was subject to Executive Order 2020-10 and each subsequent Executive Order issued by the Governor regarding ceasing eviction proceedings due to the COVID-19 pandemic; (3) the qualified property owner can demonstrate a financial burden due to the eviction moratorium; (4) the qualified property owner is liable for paying the real estate taxes on the property; and (5) the qualified property owner is an owner of record of the property or have a legal or equitable interest in the property, as evidenced by a written instrument. Provides that the exemption may not exceed \$10,000 per property. Effective immediately.

LRB102 10611 HLH 15940 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 Property Tax Code is amended by adding  
5 Section 15-178 as follows:

6 (35 ILCS 200/15-178 new)

7 Sec. 15-178. Landlord pandemic relief exemption.

8 (a) Beginning in taxable year 2021, a landlord pandemic  
9 relief exemption shall be granted by the chief county  
10 assessment officer as a reduction to the assessed value of  
11 qualified property.

12 (b) The qualified property owner shall receive the  
13 exemption upon receipt of an application that successfully  
14 demonstrates all of the following:

15 (1) the property is an income-producing property owned  
16 by the qualified property owner;

17 (2) the property was subject to Executive Order  
18 2020-10, and each subsequent Executive Order issued by the  
19 Governor regarding ceasing eviction proceedings due to the  
20 COVID-19 pandemic;

21 (3) the qualified property owner must have evidence of  
22 a financial burden due to the eviction moratorium;

23 (4) the qualified property owner must be liable for

1 paying the real estate taxes on the property; and

2 (5) the qualified property owner must be an owner of  
3 record of the property or have a legal or equitable  
4 interest in the property, as evidenced by a written  
5 instrument.

6 (c)The exemption created under this Section may be granted  
7 to property only after the chief county assessment officer has  
8 received an application by the qualified property owner that  
9 demonstrates the financial burden caused by the State's action  
10 ceasing eviction proceedings during the COVID-19 pandemic.

11 (d)The amount of the exemption granted under this Section  
12 shall not be more than \$10,000 per qualified property. The  
13 chief county assessor shall determine the amount of the  
14 exemption for each property.

15 (e)The exemption under this Section is in addition to any  
16 other homestead exemption provided in this Article 15.  
17 Notwithstanding Sections 6 and 8 of the State Mandates Act, no  
18 reimbursement by the State is required for the implementation  
19 of any mandate created by this Section.

20 Section 99. Effective date. This Act takes effect upon  
21 becoming law.