

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 15-168, 15-169, and 15-172 as follows:

6 (35 ILCS 200/15-168)

7 Sec. 15-168. Homestead exemption for persons with  
8 disabilities.

9 (a) Beginning with taxable year 2007, an annual homestead  
10 exemption is granted to persons with disabilities in the  
11 amount of \$2,000, except as provided in subsection (c), to be  
12 deducted from the property's value as equalized or assessed by  
13 the Department of Revenue. The person with a disability shall  
14 receive the homestead exemption upon meeting the following  
15 requirements:

16 (1) The property must be occupied as the primary  
17 residence by the person with a disability.

18 (2) The person with a disability must be liable for  
19 paying the real estate taxes on the property.

20 (3) The person with a disability must be an owner of  
21 record of the property or have a legal or equitable  
22 interest in the property as evidenced by a written  
23 instrument. In the case of a leasehold interest in

1 property, the lease must be for a single family residence.

2 A person who has a disability during the taxable year is  
3 eligible to apply for this homestead exemption during that  
4 taxable year. Application must be made during the application  
5 period in effect for the county of residence. If a homestead  
6 exemption has been granted under this Section and the person  
7 awarded the exemption subsequently becomes a resident of a  
8 facility licensed under the Nursing Home Care Act, the  
9 Specialized Mental Health Rehabilitation Act of 2013, the  
10 ID/DD Community Care Act, or the MC/DD Act, then the exemption  
11 shall continue (i) so long as the residence continues to be  
12 occupied by the qualifying person's spouse or (ii) if the  
13 residence remains unoccupied but is still owned by the person  
14 qualified for the homestead exemption.

15 (b) For the purposes of this Section, "person with a  
16 disability" means a person unable to engage in any substantial  
17 gainful activity by reason of a medically determinable  
18 physical or mental impairment which can be expected to result  
19 in death or has lasted or can be expected to last for a  
20 continuous period of not less than 12 months. Persons with  
21 disabilities filing claims under this Act shall submit proof  
22 of disability in such form and manner as the Department shall  
23 by rule and regulation prescribe. Proof that a claimant is  
24 eligible to receive disability benefits under the Federal  
25 Social Security Act shall constitute proof of disability for  
26 purposes of this Act. Issuance of an Illinois Person with a

1 Disability Identification Card stating that the claimant is  
2 under a Class 2 disability, as defined in Section 4A of the  
3 Illinois Identification Card Act, shall constitute proof that  
4 the person named thereon is a person with a disability for  
5 purposes of this Act. A person with a disability not covered  
6 under the Federal Social Security Act and not presenting an  
7 Illinois Person with a Disability Identification Card stating  
8 that the claimant is under a Class 2 disability shall be  
9 examined by a physician, advanced practice registered nurse,  
10 or physician assistant designated by the Department, and his  
11 status as a person with a disability determined using the same  
12 standards as used by the Social Security Administration. The  
13 costs of any required examination shall be borne by the  
14 claimant.

15 (c) For land improved with (i) an apartment building owned  
16 and operated as a cooperative or (ii) a life care facility as  
17 defined under Section 2 of the Life Care Facilities Act that is  
18 considered to be a cooperative, the maximum reduction from the  
19 value of the property, as equalized or assessed by the  
20 Department, shall be multiplied by the number of apartments or  
21 units occupied by a person with a disability. The person with a  
22 disability shall receive the homestead exemption upon meeting  
23 the following requirements:

24 (1) The property must be occupied as the primary  
25 residence by the person with a disability.

26 (2) The person with a disability must be liable by

1 contract with the owner or owners of record for paying the  
2 apportioned property taxes on the property of the  
3 cooperative or life care facility. In the case of a life  
4 care facility, the person with a disability must be liable  
5 for paying the apportioned property taxes under a life  
6 care contract as defined in Section 2 of the Life Care  
7 Facilities Act.

8 (3) The person with a disability must be an owner of  
9 record of a legal or equitable interest in the cooperative  
10 apartment building. A leasehold interest does not meet  
11 this requirement.

12 If a homestead exemption is granted under this subsection, the  
13 cooperative association or management firm shall credit the  
14 savings resulting from the exemption to the apportioned tax  
15 liability of the qualifying person with a disability. The  
16 chief county assessment officer may request reasonable proof  
17 that the association or firm has properly credited the  
18 exemption. A person who willfully refuses to credit an  
19 exemption to the qualified person with a disability is guilty  
20 of a Class B misdemeanor.

21 (d) The chief county assessment officer shall determine  
22 the eligibility of property to receive the homestead exemption  
23 according to guidelines established by the Department. After a  
24 person has received an exemption under this Section, an annual  
25 verification of eligibility for the exemption shall be mailed  
26 to the taxpayer.

1           In counties with fewer than 3,000,000 inhabitants, the  
2 chief county assessment officer shall provide to each person  
3 granted a homestead exemption under this Section a form to  
4 designate any other person to receive a duplicate of any  
5 notice of delinquency in the payment of taxes assessed and  
6 levied under this Code on the person's qualifying property.  
7 The duplicate notice shall be in addition to the notice  
8 required to be provided to the person receiving the exemption  
9 and shall be given in the manner required by this Code. The  
10 person filing the request for the duplicate notice shall pay  
11 an administrative fee of \$5 to the chief county assessment  
12 officer. The assessment officer shall then file the executed  
13 designation with the county collector, who shall issue the  
14 duplicate notices as indicated by the designation. A  
15 designation may be rescinded by the person with a disability  
16 in the manner required by the chief county assessment officer.

17           (d-5) Notwithstanding any other provision of law, each  
18 chief county assessment officer may approve this exemption for  
19 the 2020 taxable year, without application, for any property  
20 that was approved for this exemption for the 2019 taxable  
21 year, provided that:

22           (1) the county board has declared a local disaster as  
23 provided in the Illinois Emergency Management Agency Act  
24 related to the COVID-19 public health emergency;

25           (2) the owner of record of the property as of January  
26 1, 2020 is the same as the owner of record of the property

1 as of January 1, 2019;

2 (3) the exemption for the 2019 taxable year has not  
3 been determined to be an erroneous exemption as defined by  
4 this Code; and

5 (4) the applicant for the 2019 taxable year has not  
6 asked for the exemption to be removed for the 2019 or 2020  
7 taxable years.

8 (d-10) Notwithstanding any other provision of law, each  
9 chief county assessment officer may approve this exemption for  
10 the 2021 taxable year, without application, for any property  
11 that was approved for this exemption for the 2020 taxable  
12 year, if:

13 (1) the county board has declared a local disaster as  
14 provided in the Illinois Emergency Management Agency Act  
15 related to the COVID-19 public health emergency;

16 (2) the owner of record of the property as of January  
17 1, 2021 is the same as the owner of record of the property  
18 as of January 1, 2020;

19 (3) the exemption for the 2020 taxable year has not  
20 been determined to be an erroneous exemption as defined by  
21 this Code; and

22 (4) the taxpayer for the 2020 taxable year has not  
23 asked for the exemption to be removed for the 2020 or 2021  
24 taxable years.

25 (e) A taxpayer who claims an exemption under Section  
26 15-165 or 15-169 may not claim an exemption under this

1 Section.

2 (Source: P.A. 100-513, eff. 1-1-18; 101-635, eff. 6-5-20.)

3 (35 ILCS 200/15-169)

4 Sec. 15-169. Homestead exemption for veterans with  
5 disabilities.

6 (a) Beginning with taxable year 2007, an annual homestead  
7 exemption, limited to the amounts set forth in subsections (b)  
8 and (b-3), is granted for property that is used as a qualified  
9 residence by a veteran with a disability.

10 (b) For taxable years prior to 2015, the amount of the  
11 exemption under this Section is as follows:

12 (1) for veterans with a service-connected disability  
13 of at least (i) 75% for exemptions granted in taxable  
14 years 2007 through 2009 and (ii) 70% for exemptions  
15 granted in taxable year 2010 and each taxable year  
16 thereafter, as certified by the United States Department  
17 of Veterans Affairs, the annual exemption is \$5,000; and

18 (2) for veterans with a service-connected disability  
19 of at least 50%, but less than (i) 75% for exemptions  
20 granted in taxable years 2007 through 2009 and (ii) 70%  
21 for exemptions granted in taxable year 2010 and each  
22 taxable year thereafter, as certified by the United States  
23 Department of Veterans Affairs, the annual exemption is  
24 \$2,500.

25 (b-3) For taxable years 2015 and thereafter:

1           (1) if the veteran has a service connected disability  
2           of 30% or more but less than 50%, as certified by the  
3           United States Department of Veterans Affairs, then the  
4           annual exemption is \$2,500;

5           (2) if the veteran has a service connected disability  
6           of 50% or more but less than 70%, as certified by the  
7           United States Department of Veterans Affairs, then the  
8           annual exemption is \$5,000; and

9           (3) if the veteran has a service connected disability  
10          of 70% or more, as certified by the United States  
11          Department of Veterans Affairs, then the property is  
12          exempt from taxation under this Code.

13          (b-5) If a homestead exemption is granted under this  
14          Section and the person awarded the exemption subsequently  
15          becomes a resident of a facility licensed under the Nursing  
16          Home Care Act or a facility operated by the United States  
17          Department of Veterans Affairs, then the exemption shall  
18          continue (i) so long as the residence continues to be occupied  
19          by the qualifying person's spouse or (ii) if the residence  
20          remains unoccupied but is still owned by the person who  
21          qualified for the homestead exemption.

22          (c) The tax exemption under this Section carries over to  
23          the benefit of the veteran's surviving spouse as long as the  
24          spouse holds the legal or beneficial title to the homestead,  
25          permanently resides thereon, and does not remarry. If the  
26          surviving spouse sells the property, an exemption not to



1 exceed the amount granted from the most recent ad valorem tax  
2 roll may be transferred to his or her new residence as long as  
3 it is used as his or her primary residence and he or she does  
4 not remarry.

5 (c-1) Beginning with taxable year 2015, nothing in this  
6 Section shall require the veteran to have qualified for or  
7 obtained the exemption before death if the veteran was killed  
8 in the line of duty.

9 (d) The exemption under this Section applies for taxable  
10 year 2007 and thereafter. A taxpayer who claims an exemption  
11 under Section 15-165 or 15-168 may not claim an exemption  
12 under this Section.

13 (e) Each taxpayer who has been granted an exemption under  
14 this Section must reapply on an annual basis. Application must  
15 be made during the application period in effect for the county  
16 of his or her residence. The assessor or chief county  
17 assessment officer may determine the eligibility of  
18 residential property to receive the homestead exemption  
19 provided by this Section by application, visual inspection,  
20 questionnaire, or other reasonable methods. The determination  
21 must be made in accordance with guidelines established by the  
22 Department.

23 (e-1) If the person qualifying for the exemption does not  
24 occupy the qualified residence as of January 1 of the taxable  
25 year, the exemption granted under this Section shall be  
26 prorated on a monthly basis. The prorated exemption shall

1 apply beginning with the first complete month in which the  
2 person occupies the qualified residence.

3 (e-5) Notwithstanding any other provision of law, each  
4 chief county assessment officer may approve this exemption for  
5 the 2020 taxable year, without application, for any property  
6 that was approved for this exemption for the 2019 taxable  
7 year, provided that:

8 (1) the county board has declared a local disaster as  
9 provided in the Illinois Emergency Management Agency Act  
10 related to the COVID-19 public health emergency;

11 (2) the owner of record of the property as of January  
12 1, 2020 is the same as the owner of record of the property  
13 as of January 1, 2019;

14 (3) the exemption for the 2019 taxable year has not  
15 been determined to be an erroneous exemption as defined by  
16 this Code; and

17 (4) the applicant for the 2019 taxable year has not  
18 asked for the exemption to be removed for the 2019 or 2020  
19 taxable years.

20 Nothing in this subsection shall preclude a veteran whose  
21 service connected disability rating has changed since the 2019  
22 exemption was granted from applying for the exemption based on  
23 the subsequent service connected disability rating.

24 (e-10) Notwithstanding any other provision of law, each  
25 chief county assessment officer may approve this exemption for  
26 the 2021 taxable year, without application, for any property

1 that was approved for this exemption for the 2020 taxable  
2 year, if:

3 (1) the county board has declared a local disaster as  
4 provided in the Illinois Emergency Management Agency Act  
5 related to the COVID-19 public health emergency;

6 (2) the owner of record of the property as of January  
7 1, 2021 is the same as the owner of record of the property  
8 as of January 1, 2020;

9 (3) the exemption for the 2020 taxable year has not  
10 been determined to be an erroneous exemption as defined by  
11 this Code; and

12 (4) the taxpayer for the 2020 taxable year has not  
13 asked for the exemption to be removed for the 2020 or 2021  
14 taxable years.

15 Nothing in this subsection shall preclude a veteran whose  
16 service connected disability rating has changed since the 2020  
17 exemption was granted from applying for the exemption based on  
18 the subsequent service connected disability rating.

19 (f) For the purposes of this Section:

20 "Qualified residence" means real property, but less any  
21 portion of that property that is used for commercial purposes,  
22 with an equalized assessed value of less than \$250,000 that is  
23 the primary residence of a veteran with a disability. Property  
24 rented for more than 6 months is presumed to be used for  
25 commercial purposes.

26 "Veteran" means an Illinois resident who has served as a

1 member of the United States Armed Forces on active duty or  
2 State active duty, a member of the Illinois National Guard, or  
3 a member of the United States Reserve Forces and who has  
4 received an honorable discharge.

5 (Source: P.A. 100-869, eff. 8-14-18; 101-635, eff. 6-5-20.)

6 (35 ILCS 200/15-172)

7 Sec. 15-172. Senior Citizens Assessment Freeze Homestead  
8 Exemption.

9 (a) This Section may be cited as the Senior Citizens  
10 Assessment Freeze Homestead Exemption.

11 (b) As used in this Section:

12 "Applicant" means an individual who has filed an  
13 application under this Section.

14 "Base amount" means the base year equalized assessed value  
15 of the residence plus the first year's equalized assessed  
16 value of any added improvements which increased the assessed  
17 value of the residence after the base year.

18 "Base year" means the taxable year prior to the taxable  
19 year for which the applicant first qualifies and applies for  
20 the exemption provided that in the prior taxable year the  
21 property was improved with a permanent structure that was  
22 occupied as a residence by the applicant who was liable for  
23 paying real property taxes on the property and who was either  
24 (i) an owner of record of the property or had legal or  
25 equitable interest in the property as evidenced by a written

1 instrument or (ii) had a legal or equitable interest as a  
2 lessee in the parcel of property that was single family  
3 residence. If in any subsequent taxable year for which the  
4 applicant applies and qualifies for the exemption the  
5 equalized assessed value of the residence is less than the  
6 equalized assessed value in the existing base year (provided  
7 that such equalized assessed value is not based on an assessed  
8 value that results from a temporary irregularity in the  
9 property that reduces the assessed value for one or more  
10 taxable years), then that subsequent taxable year shall become  
11 the base year until a new base year is established under the  
12 terms of this paragraph. For taxable year 1999 only, the Chief  
13 County Assessment Officer shall review (i) all taxable years  
14 for which the applicant applied and qualified for the  
15 exemption and (ii) the existing base year. The assessment  
16 officer shall select as the new base year the year with the  
17 lowest equalized assessed value. An equalized assessed value  
18 that is based on an assessed value that results from a  
19 temporary irregularity in the property that reduces the  
20 assessed value for one or more taxable years shall not be  
21 considered the lowest equalized assessed value. The selected  
22 year shall be the base year for taxable year 1999 and  
23 thereafter until a new base year is established under the  
24 terms of this paragraph.

25 "Chief County Assessment Officer" means the County  
26 Assessor or Supervisor of Assessments of the county in which

1 the property is located.

2 "Equalized assessed value" means the assessed value as  
3 equalized by the Illinois Department of Revenue.

4 "Household" means the applicant, the spouse of the  
5 applicant, and all persons using the residence of the  
6 applicant as their principal place of residence.

7 "Household income" means the combined income of the  
8 members of a household for the calendar year preceding the  
9 taxable year.

10 "Income" has the same meaning as provided in Section 3.07  
11 of the Senior Citizens and Persons with Disabilities Property  
12 Tax Relief Act, except that, beginning in assessment year  
13 2001, "income" does not include veteran's benefits.

14 "Internal Revenue Code of 1986" means the United States  
15 Internal Revenue Code of 1986 or any successor law or laws  
16 relating to federal income taxes in effect for the year  
17 preceding the taxable year.

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

21 "Maximum income limitation" means:

- 22 (1) \$35,000 prior to taxable year 1999;  
23 (2) \$40,000 in taxable years 1999 through 2003;  
24 (3) \$45,000 in taxable years 2004 through 2005;  
25 (4) \$50,000 in taxable years 2006 and 2007;  
26 (5) \$55,000 in taxable years 2008 through 2016;

1           (6) for taxable year 2017, (i) \$65,000 for qualified  
2           property located in a county with 3,000,000 or more  
3           inhabitants and (ii) \$55,000 for qualified property  
4           located in a county with fewer than 3,000,000 inhabitants;  
5           and

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

8           "Residence" means the principal dwelling place and  
9           appurtenant structures used for residential purposes in this  
10          State occupied on January 1 of the taxable year by a household  
11          and so much of the surrounding land, constituting the parcel  
12          upon which the dwelling place is situated, as is used for  
13          residential purposes. If the Chief County Assessment Officer  
14          has established a specific legal description for a portion of  
15          property constituting the residence, then that portion of  
16          property shall be deemed the residence for the purposes of  
17          this Section.

18          "Taxable year" means the calendar year during which ad  
19          valorem property taxes payable in the next succeeding year are  
20          levied.

21          (c) Beginning in taxable year 1994, a senior citizens  
22          assessment freeze homestead exemption is granted for real  
23          property that is improved with a permanent structure that is  
24          occupied as a residence by an applicant who (i) is 65 years of  
25          age or older during the taxable year, (ii) has a household  
26          income that does not exceed the maximum income limitation,

1 (iii) is liable for paying real property taxes on the  
2 property, and (iv) is an owner of record of the property or has  
3 a legal or equitable interest in the property as evidenced by a  
4 written instrument. This homestead exemption shall also apply  
5 to a leasehold interest in a parcel of property improved with a  
6 permanent structure that is a single family residence that is  
7 occupied as a residence by a person who (i) is 65 years of age  
8 or older during the taxable year, (ii) has a household income  
9 that does not exceed the maximum income limitation, (iii) has  
10 a legal or equitable ownership interest in the property as  
11 lessee, and (iv) is liable for the payment of real property  
12 taxes on that property.

13 In counties of 3,000,000 or more inhabitants, the amount  
14 of the exemption for all taxable years is the equalized  
15 assessed value of the residence in the taxable year for which  
16 application is made minus the base amount. In all other  
17 counties, the amount of the exemption is as follows: (i)  
18 through taxable year 2005 and for taxable year 2007 and  
19 thereafter, the amount of this exemption shall be the  
20 equalized assessed value of the residence in the taxable year  
21 for which application is made minus the base amount; and (ii)  
22 for taxable year 2006, the amount of the exemption is as  
23 follows:

24 (1) For an applicant who has a household income of  
25 \$45,000 or less, the amount of the exemption is the  
26 equalized assessed value of the residence in the taxable



1 year for which application is made minus the base amount.

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

7 (3) For an applicant who has a household income  
8 exceeding \$46,250 but not exceeding \$47,500, the amount of  
9 the exemption is (i) the equalized assessed value of the  
10 residence in the taxable year for which application is  
11 made minus the base amount (ii) multiplied by 0.6.

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

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

22 When the applicant is a surviving spouse of an applicant  
23 for a prior year for the same residence for which an exemption  
24 under this Section has been granted, the base year and base  
25 amount for that residence are the same as for the applicant for  
26 the prior year.

1           Each year at the time the assessment books are certified  
2 to the County Clerk, the Board of Review or Board of Appeals  
3 shall give to the County Clerk a list of the assessed values of  
4 improvements on each parcel qualifying for this exemption that  
5 were added after the base year for this parcel and that  
6 increased the assessed value of the property.

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

1           When a homestead exemption has been granted under this  
2 Section and an applicant then becomes a resident of a facility  
3 licensed under the Assisted Living and Shared Housing Act, the  
4 Nursing Home Care Act, the Specialized Mental Health  
5 Rehabilitation Act of 2013, the ID/DD Community Care Act, or  
6 the MC/DD Act, the exemption shall be granted in subsequent  
7 years so long as the residence (i) continues to be occupied by  
8 the qualified applicant's spouse or (ii) if remaining  
9 unoccupied, is still owned by the qualified applicant for the  
10 homestead exemption.

11           Beginning January 1, 1997, when an individual dies who  
12 would have qualified for an exemption under this Section, and  
13 the surviving spouse does not independently qualify for this  
14 exemption because of age, the exemption under this Section  
15 shall be granted to the surviving spouse for the taxable year  
16 preceding and the taxable year of the death, provided that,  
17 except for age, the surviving spouse meets all other  
18 qualifications for the granting of this exemption for those  
19 years.

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

23           For taxable year 1994 only, in counties having less than  
24 3,000,000 inhabitants, to receive the exemption, a person  
25 shall submit an application by February 15, 1995 to the Chief  
26 County Assessment Officer of the county in which the property

1 is located. In counties having 3,000,000 or more inhabitants,  
2 for taxable year 1994 and all subsequent taxable years, to  
3 receive the exemption, a person may submit an application to  
4 the Chief County Assessment Officer of the county in which the  
5 property is located during such period as may be specified by  
6 the Chief County Assessment Officer. The Chief County  
7 Assessment Officer in counties of 3,000,000 or more  
8 inhabitants shall annually give notice of the application  
9 period by mail or by publication. In counties having less than  
10 3,000,000 inhabitants, beginning with taxable year 1995 and  
11 thereafter, to receive the exemption, a person shall submit an  
12 application by July 1 of each taxable year to the Chief County  
13 Assessment Officer of the county in which the property is  
14 located. A county may, by ordinance, establish a date for  
15 submission of applications that is different than July 1. The  
16 applicant shall submit with the application an affidavit of  
17 the applicant's total household income, age, marital status  
18 (and if married the name and address of the applicant's  
19 spouse, if known), and principal dwelling place of members of  
20 the household on January 1 of the taxable year. The Department  
21 shall establish, by rule, a method for verifying the accuracy  
22 of affidavits filed by applicants under this Section, and the  
23 Chief County Assessment Officer may conduct audits of any  
24 taxpayer claiming an exemption under this Section to verify  
25 that the taxpayer is eligible to receive the exemption. Each  
26 application shall contain or be verified by a written

1 declaration that it is made under the penalties of perjury. A  
2 taxpayer's signing a fraudulent application under this Act is  
3 perjury, as defined in Section 32-2 of the Criminal Code of  
4 2012. The applications shall be clearly marked as applications  
5 for the Senior Citizens Assessment Freeze Homestead Exemption  
6 and must contain a notice that any taxpayer who receives the  
7 exemption is subject to an audit by the Chief County  
8 Assessment Officer.

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

1 incapable of filing the application in a timely manner, and  
2 the date on which the applicant regained the capability to  
3 file the application.

4 Beginning January 1, 1998, notwithstanding any other  
5 provision to the contrary, in counties having fewer than  
6 3,000,000 inhabitants, if an applicant fails to file the  
7 application required by this Section in a timely manner and  
8 this failure to file is due to a mental or physical condition  
9 sufficiently severe so as to render the applicant incapable of  
10 filing the application in a timely manner, the Chief County  
11 Assessment Officer may extend the filing deadline for a period  
12 of 3 months. In order to receive the extension provided in this  
13 paragraph, the applicant shall provide the Chief County  
14 Assessment Officer with a signed statement from the  
15 applicant's physician, advanced practice registered nurse, or  
16 physician assistant stating the nature and extent of the  
17 condition, and that, in the physician's, advanced practice  
18 registered nurse's, or physician assistant's opinion, the  
19 condition was so severe that it rendered the applicant  
20 incapable of filing the application in a timely manner.

21 In counties having less than 3,000,000 inhabitants, if an  
22 applicant was denied an exemption in taxable year 1994 and the  
23 denial occurred due to an error on the part of an assessment  
24 official, or his or her agent or employee, then beginning in  
25 taxable year 1997 the applicant's base year, for purposes of  
26 determining the amount of the exemption, shall be 1993 rather

1 than 1994. In addition, in taxable year 1997, the applicant's  
2 exemption shall also include an amount equal to (i) the amount  
3 of any exemption denied to the applicant in taxable year 1995  
4 as a result of using 1994, rather than 1993, as the base year,  
5 (ii) the amount of any exemption denied to the applicant in  
6 taxable year 1996 as a result of using 1994, rather than 1993,  
7 as the base year, and (iii) the amount of the exemption  
8 erroneously denied for taxable year 1994.

9 For purposes of this Section, a person who will be 65 years  
10 of age during the current taxable year shall be eligible to  
11 apply for the homestead exemption during that taxable year.  
12 Application shall be made during the application period in  
13 effect for the county of his or her residence.

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

24 Except as provided in this Section, all information  
25 received by the chief county assessment officer or the  
26 Department from applications filed under this Section, or from

1 any investigation conducted under the provisions of this  
2 Section, shall be confidential, except for official purposes  
3 or pursuant to official procedures for collection of any State  
4 or local tax or enforcement of any civil or criminal penalty or  
5 sanction imposed by this Act or by any statute or ordinance  
6 imposing a State or local tax. Any person who divulges any such  
7 information in any manner, except in accordance with a proper  
8 judicial order, is guilty of a Class A misdemeanor.

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

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

21 (c-5) Notwithstanding any other provision of law, each  
22 chief county assessment officer may approve this exemption for  
23 the 2020 taxable year, without application, for any property  
24 that was approved for this exemption for the 2019 taxable  
25 year, provided that:

26 (1) the county board has declared a local disaster as



1 provided in the Illinois Emergency Management Agency Act  
2 related to the COVID-19 public health emergency;

3 (2) the owner of record of the property as of January  
4 1, 2020 is the same as the owner of record of the property  
5 as of January 1, 2019;

6 (3) the exemption for the 2019 taxable year has not  
7 been determined to be an erroneous exemption as defined by  
8 this Code; and

9 (4) the applicant for the 2019 taxable year has not  
10 asked for the exemption to be removed for the 2019 or 2020  
11 taxable years.

12 Nothing in this subsection shall preclude or impair the  
13 authority of a chief county assessment officer to conduct  
14 audits of any taxpayer claiming an exemption under this  
15 Section to verify that the taxpayer is eligible to receive the  
16 exemption as provided elsewhere in this Section.

17 (c-10) Notwithstanding any other provision of law, each  
18 chief county assessment officer may approve this exemption for  
19 the 2021 taxable year, without application, for any property  
20 that was approved for this exemption for the 2020 taxable  
21 year, if:

22 (1) the county board has declared a local disaster as  
23 provided in the Illinois Emergency Management Agency Act  
24 related to the COVID-19 public health emergency;

25 (2) the owner of record of the property as of January  
26 1, 2021 is the same as the owner of record of the property

1 as of January 1, 2020;

2 (3) the exemption for the 2020 taxable year has not  
3 been determined to be an erroneous exemption as defined by  
4 this Code; and

5 (4) the taxpayer for the 2020 taxable year has not  
6 asked for the exemption to be removed for the 2020 or 2021  
7 taxable years.

8 Nothing in this subsection shall preclude or impair the  
9 authority of a chief county assessment officer to conduct  
10 audits of any taxpayer claiming an exemption under this  
11 Section to verify that the taxpayer is eligible to receive the  
12 exemption as provided elsewhere in this Section.

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

21 Notwithstanding Sections 6 and 8 of the State Mandates  
22 Act, no reimbursement by the State is required for the  
23 implementation of any mandate created by this Section.

24 (Source: P.A. 100-401, eff. 8-25-17; 100-513, eff. 1-1-18;  
25 100-863, eff. 8-14-18; 101-635, eff. 6-5-20.)

26 Section 99. Effective date. This Act takes effect upon

1 becoming law.