

HB3928



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

HB3928

Introduced 2/17/2023, by Rep. Janet Yang Rohr

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-170
35 ILCS 200/15-172

Amends the Property Tax Code. Provides that, for taxable years 2024 and thereafter, the maximum reduction under the senior citizens homestead exemption is \$9,000 in all counties (currently, \$8,000 in counties with 3,000,000 or more inhabitants and \$5,000 in all other counties). Provides that the maximum income limitation for the senior citizens assessment freeze homestead exemption is \$75,000 (currently, \$65,000). Effective immediately.

LRB103 27083 HLH 53451 b

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 changing
5 Sections 15-170 and 15-172 as follows:

6 (35 ILCS 200/15-170)

7 Sec. 15-170. Senior citizens homestead exemption.

8 (a) An annual homestead exemption limited, except as
9 described here with relation to cooperatives or life care
10 facilities, to a maximum reduction set forth below from the
11 property's value, as equalized or assessed by the Department,
12 is granted for property that is occupied as a residence by a
13 person 65 years of age or older who is liable for paying real
14 estate taxes on the property and is an owner of record of the
15 property or has a legal or equitable interest therein as
16 evidenced by a written instrument, except for a leasehold
17 interest, other than a leasehold interest of land on which a
18 single family residence is located, which is occupied as a
19 residence by a person 65 years or older who has an ownership
20 interest therein, legal, equitable or as a lessee, and on
21 which he or she is liable for the payment of property taxes.
22 Before taxable year 2004, the maximum reduction shall be
23 \$2,500 in counties with 3,000,000 or more inhabitants and

1 \$2,000 in all other counties. For taxable years 2004 through
2 2005, the maximum reduction shall be \$3,000 in all counties.
3 For taxable years 2006 and 2007, the maximum reduction shall
4 be \$3,500. For taxable years 2008 through 2011, the maximum
5 reduction is \$4,000 in all counties. For taxable year 2012,
6 the maximum reduction is \$5,000 in counties with 3,000,000 or
7 more inhabitants and \$4,000 in all other counties. For taxable
8 years 2013 through 2016, the maximum reduction is \$5,000 in
9 all counties. For taxable years 2017 through 2022, the maximum
10 reduction is \$8,000 in counties with 3,000,000 or more
11 inhabitants and \$5,000 in all other counties. For taxable year
12 ~~years 2023 and thereafter~~, the maximum reduction is \$8,000 in
13 counties with 3,000,000 or more inhabitants and counties that
14 are contiguous to a county of 3,000,000 or more inhabitants
15 and \$5,000 in all other counties. For taxable years 2024 and
16 thereafter, the maximum reduction is \$9,000 in all counties.

17 (b) For land improved with an apartment building owned and
18 operated as a cooperative, the maximum reduction from the
19 value of the property, as equalized by the Department, shall
20 be multiplied by the number of apartments or units occupied by
21 a person 65 years of age or older who is liable, by contract
22 with the owner or owners of record, for paying property taxes
23 on the property and is an owner of record of a legal or
24 equitable interest in the cooperative apartment building,
25 other than a leasehold interest. For land improved with a life
26 care facility, the maximum reduction from the value of the

1 property, as equalized by the Department, shall be multiplied
2 by the number of apartments or units occupied by persons 65
3 years of age or older, irrespective of any legal, equitable,
4 or leasehold interest in the facility, who are liable, under a
5 contract with the owner or owners of record of the facility,
6 for paying property taxes on the property. In a cooperative or
7 a life care facility where a homestead exemption has been
8 granted, the cooperative association or the management firm of
9 the cooperative or facility shall credit the savings resulting
10 from that exemption only to the apportioned tax liability of
11 the owner or resident who qualified for the exemption. Any
12 person who willfully refuses to so credit the savings shall be
13 guilty of a Class B misdemeanor. Under this Section and
14 Sections 15-175, 15-176, and 15-177, "life care facility"
15 means a facility, as defined in Section 2 of the Life Care
16 Facilities Act, with which the applicant for the homestead
17 exemption has a life care contract as defined in that Act.

18 (c) When a homestead exemption has been granted under this
19 Section and the person qualifying subsequently becomes a
20 resident of a facility licensed under the Assisted Living and
21 Shared Housing Act, the Nursing Home Care Act, the Specialized
22 Mental Health Rehabilitation Act of 2013, the ID/DD Community
23 Care Act, or the MC/DD Act, the exemption shall continue so
24 long as the residence continues to be occupied by the
25 qualifying person's spouse if the spouse is 65 years of age or
26 older, or if the residence remains unoccupied but is still

1 owned by the person qualified for the homestead exemption.

2 (d) A person who will be 65 years of age during the current
3 assessment year shall be eligible to apply for the homestead
4 exemption during that assessment year. Application shall be
5 made during the application period in effect for the county of
6 his residence.

7 (e) Beginning with assessment year 2003, for taxes payable
8 in 2004, property that is first occupied as a residence after
9 January 1 of any assessment year by a person who is eligible
10 for the senior citizens homestead exemption under this Section
11 must be granted a pro-rata exemption for the assessment year.
12 The amount of the pro-rata exemption is the exemption allowed
13 in the county under this Section divided by 365 and multiplied
14 by the number of days during the assessment year the property
15 is occupied as a residence by a person eligible for the
16 exemption under this Section. The chief county assessment
17 officer must adopt reasonable procedures to establish
18 eligibility for this pro-rata exemption.

19 (f) The assessor or chief county assessment officer may
20 determine the eligibility of a life care facility to receive
21 the benefits provided by this Section, by affidavit,
22 application, visual inspection, questionnaire or other
23 reasonable methods in order to insure that the tax savings
24 resulting from the exemption are credited by the management
25 firm to the apportioned tax liability of each qualifying
26 resident. The assessor may request reasonable proof that the

1 management firm has so credited the exemption.

2 (g) The chief county assessment officer of each county
3 with less than 3,000,000 inhabitants shall provide to each
4 person allowed a homestead exemption under this Section a form
5 to designate any other person to receive a duplicate of any
6 notice of delinquency in the payment of taxes assessed and
7 levied under this Code on the property of the person receiving
8 the exemption. The duplicate notice shall be in addition to
9 the notice required to be provided to the person receiving the
10 exemption, and shall be given in the manner required by this
11 Code. The person filing the request for the duplicate notice
12 shall pay a fee of \$5 to cover administrative costs to the
13 supervisor of assessments, who shall then file the executed
14 designation with the county collector. Notwithstanding any
15 other provision of this Code to the contrary, the filing of
16 such an executed designation requires the county collector to
17 provide duplicate notices as indicated by the designation. A
18 designation may be rescinded by the person who executed such
19 designation at any time, in the manner and form required by the
20 chief county assessment officer.

21 (h) The assessor or chief county assessment officer may
22 determine the eligibility of residential property to receive
23 the homestead exemption provided by this Section by
24 application, visual inspection, questionnaire or other
25 reasonable methods. The determination shall be made in
26 accordance with guidelines established by the Department.

1 (i) In counties with 3,000,000 or more inhabitants, for
2 taxable years 2010 through 2018, and beginning again in
3 taxable year 2024, each taxpayer who has been granted an
4 exemption under this Section must reapply on an annual basis.

5 If a reapplication is required, then the chief county
6 assessment officer shall mail the application to the taxpayer
7 at least 60 days prior to the last day of the application
8 period for the county.

9 For taxable years 2019 through 2023, in counties with
10 3,000,000 or more inhabitants, a taxpayer who has been granted
11 an exemption under this Section need not reapply. However, if
12 the property ceases to be qualified for the exemption under
13 this Section in any year for which a reapplication is not
14 required under this Section, then the owner of record of the
15 property shall notify the chief county assessment officer that
16 the property is no longer qualified. In addition, for taxable
17 years 2019 through 2023, the chief county assessment officer
18 of a county with 3,000,000 or more inhabitants shall enter
19 into an intergovernmental agreement with the county clerk of
20 that county and the Department of Public Health, as well as any
21 other appropriate governmental agency, to obtain information
22 that documents the death of a taxpayer who has been granted an
23 exemption under this Section. Notwithstanding any other
24 provision of law, the county clerk and the Department of
25 Public Health shall provide that information to the chief
26 county assessment officer. The Department of Public Health

1 shall supply this information no less frequently than every
2 calendar quarter. Information concerning the death of a
3 taxpayer may be shared with the county treasurer. The chief
4 county assessment officer shall also enter into a data
5 exchange agreement with the Social Security Administration or
6 its agent to obtain access to the information regarding deaths
7 in possession of the Social Security Administration. The chief
8 county assessment officer shall, subject to the notice
9 requirements under subsection (m) of Section 9-275, terminate
10 the exemption under this Section if the information obtained
11 indicates that the property is no longer qualified for the
12 exemption. In counties with 3,000,000 or more inhabitants, the
13 assessor and the county recorder of deeds shall establish
14 policies and practices for the regular exchange of information
15 for the purpose of alerting the assessor whenever the transfer
16 of ownership of any property receiving an exemption under this
17 Section has occurred. When such a transfer occurs, the
18 assessor shall mail a notice to the new owner of the property
19 (i) informing the new owner that the exemption will remain in
20 place through the year of the transfer, after which it will be
21 canceled, and (ii) providing information pertaining to the
22 rules for reapplying for the exemption if the owner qualifies.
23 In counties with 3,000,000 or more inhabitants, the chief
24 county assessment official shall conduct audits of all
25 exemptions granted under this Section no later than December
26 31, 2022 and no later than December 31, 2024. The audit shall

1 be designed to ascertain whether any senior homestead
2 exemptions have been granted erroneously. If it is determined
3 that a senior homestead exemption has been erroneously applied
4 to a property, the chief county assessment officer shall make
5 use of the appropriate provisions of Section 9-275 in relation
6 to the property that received the erroneous homestead
7 exemption.

8 (j) In counties with less than 3,000,000 inhabitants, the
9 county board may by resolution provide that if a person has
10 been granted a homestead exemption under this Section, the
11 person qualifying need not reapply for the exemption.

12 In counties with less than 3,000,000 inhabitants, if the
13 assessor or chief county assessment officer requires annual
14 application for verification of eligibility for an exemption
15 once granted under this Section, the application shall be
16 mailed to the taxpayer.

17 (l) The assessor or chief county assessment officer shall
18 notify each person who qualifies for an exemption under this
19 Section that the person may also qualify for deferral of real
20 estate taxes under the Senior Citizens Real Estate Tax
21 Deferral Act. The notice shall set forth the qualifications
22 needed for deferral of real estate taxes, the address and
23 telephone number of county collector, and a statement that
24 applications for deferral of real estate taxes may be obtained
25 from the county collector.

26 (m) Notwithstanding Sections 6 and 8 of the State Mandates

1 Act, no reimbursement by the State is required for the
2 implementation of any mandate created by this Section.

3 (Source: P.A. 101-453, eff. 8-23-19; 101-622, eff. 1-14-20;
4 102-895, eff. 5-23-22.)

5 (35 ILCS 200/15-172)

6 Sec. 15-172. Low-Income Senior Citizens Assessment Freeze
7 Homestead Exemption.

8 (a) This Section may be cited as the Low-Income Senior
9 Citizens Assessment Freeze Homestead Exemption.

10 (b) As used in this Section:

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

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

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

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

24 "Chief County Assessment Officer" means the County
25 Assessor or Supervisor of Assessments of the county in which
26 the property is located.

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

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

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

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

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

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

20 "Maximum income limitation" means:

- 21 (1) \$35,000 prior to taxable year 1999;
22 (2) \$40,000 in taxable years 1999 through 2003;
23 (3) \$45,000 in taxable years 2004 through 2005;
24 (4) \$50,000 in taxable years 2006 and 2007;
25 (5) \$55,000 in taxable years 2008 through 2016;
26 (6) for taxable year 2017, (i) \$65,000 for qualified

1 property located in a county with 3,000,000 or more
2 inhabitants and (ii) \$55,000 for qualified property
3 located in a county with fewer than 3,000,000 inhabitants;
4 and

5 (7) for taxable years 2018 through 2023 ~~and~~
6 ~~thereafter~~, \$65,000 for all qualified property; ~~and-~~

7 (8) for taxable years 2024 and thereafter, \$75,000 for
8 all qualified property.

9 As an alternative income valuation, a homeowner who is
10 enrolled in any of the following programs may be presumed to
11 have household income that does not exceed the maximum income
12 limitation for that tax year as required by this Section: Aid
13 to the Aged, Blind or Disabled (AABD) Program or the
14 Supplemental Nutrition Assistance Program (SNAP), both of
15 which are administered by the Department of Human Services;
16 the Low Income Home Energy Assistance Program (LIHEAP), which
17 is administered by the Department of Commerce and Economic
18 Opportunity; The Benefit Access program, which is administered
19 by the Department on Aging; and the Senior Citizens Real
20 Estate Tax Deferral Program.

21 A chief county assessment officer may indicate that he or
22 she has verified an applicant's income eligibility for this
23 exemption but may not report which program or programs, if
24 any, enroll the applicant. Release of personal information
25 submitted pursuant to this Section shall be deemed an
26 unwarranted invasion of personal privacy under the Freedom of

1 Information Act.

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

12 "Taxable year" means the calendar year during which ad
13 valorem property taxes payable in the next succeeding year are
14 levied.

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

1 occupied as a residence by a person who (i) is 65 years of age
2 or older during the taxable year, (ii) has a household income
3 that does not exceed the maximum income limitation, (iii) has
4 a legal or equitable ownership interest in the property as
5 lessee, and (iv) is liable for the payment of real property
6 taxes on that property.

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

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

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

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

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

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

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

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

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

21 When a homestead exemption has been granted under this
22 Section and an applicant then becomes a resident of a facility
23 licensed under the Assisted Living and Shared Housing Act, the
24 Nursing Home Care Act, the Specialized Mental Health
25 Rehabilitation Act of 2013, the ID/DD Community Care Act, or
26 the MC/DD Act, the exemption shall be granted in subsequent

1 years so long as the residence (i) continues to be occupied by
2 the qualified applicant's spouse or (ii) if remaining
3 unoccupied, is still owned by the qualified applicant for the
4 homestead exemption.

5 Beginning January 1, 1997, when an individual dies who
6 would have qualified for an exemption under this Section, and
7 the surviving spouse does not independently qualify for this
8 exemption because of age, the exemption under this Section
9 shall be granted to the surviving spouse for the taxable year
10 preceding and the taxable year of the death, provided that,
11 except for age, 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
19 shall submit an application by February 15, 1995 to the Chief
20 County Assessment Officer of the county in which the property
21 is located. In counties having 3,000,000 or more inhabitants,
22 for taxable year 1994 and all subsequent taxable years, to
23 receive the exemption, a person may submit an application to
24 the Chief County Assessment Officer of the county in which the
25 property is located during such period as may be specified by
26 the Chief County Assessment Officer. The Chief County

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

1 receives the exemption is subject to an audit by the Chief
2 County Assessment Officer.

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

24 Beginning January 1, 1998, notwithstanding any other
25 provision to the contrary, in counties having fewer than
26 3,000,000 inhabitants, if an applicant fails to file the

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

15 In counties having less than 3,000,000 inhabitants, if an
16 applicant was denied an exemption in taxable year 1994 and the
17 denial occurred due to an error on the part of an assessment
18 official, or his or her agent or employee, then beginning in
19 taxable year 1997 the applicant's base year, for purposes of
20 determining the amount of the exemption, shall be 1993 rather
21 than 1994. In addition, in taxable year 1997, the applicant's
22 exemption shall also include an amount equal to (i) the amount
23 of any exemption denied to the applicant in taxable year 1995
24 as a result of using 1994, rather than 1993, as the base year,
25 (ii) the amount of any exemption denied to the applicant in
26 taxable year 1996 as a result of using 1994, rather than 1993,

1 as the base year, and (iii) the amount of the exemption
2 erroneously denied for taxable year 1994.

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

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

18 Except as provided in this Section, all information
19 received by the chief county assessment officer or the
20 Department from applications filed under this Section, or from
21 any investigation conducted under the provisions of this
22 Section, shall be confidential, except for official purposes
23 or pursuant to official procedures for collection of any State
24 or local tax or enforcement of any civil or criminal penalty or
25 sanction imposed by this Act or by any statute or ordinance
26 imposing a State or local tax. Any person who divulges any such

1 information in any manner, except in accordance with a proper
2 judicial order, is guilty of a Class A misdemeanor.

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

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

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

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

23 (2) the owner of record of the property as of January
24 1, 2020 is the same as the owner of record of the property
25 as of January 1, 2019;

26 (3) the exemption for the 2019 taxable year has not

1 been determined to be an erroneous exemption as defined by
2 this Code; and

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

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

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

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

19 (2) the owner of record of the property as of January
20 1, 2021 is the same as the owner of record of the property
21 as of January 1, 2020;

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

25 (4) the taxpayer for the 2020 taxable year has not
26 asked for the exemption to be removed for the 2020 or 2021

1 taxable years.

2 Nothing in this subsection shall preclude or impair the
3 authority of a chief county assessment officer to conduct
4 audits of any taxpayer claiming an exemption under this
5 Section to verify that the taxpayer is eligible to receive the
6 exemption as provided elsewhere in this Section.

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

15 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 (Source: P.A. 101-635, eff. 6-5-20; 102-136, eff. 7-23-21;
19 102-895, eff. 5-23-22.)

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