



93RD GENERAL ASSEMBLY
State of Illinois
2003 and 2004

Introduced 2/9/2004, by Jay C. Hoffman

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-170

Amends the Property Tax Code. Provides that, if a property has been granted a homestead exemption under the Senior Citizens Homestead Exemption provisions, then the person qualifying need not reapply for the exemption. Effective immediately.

LRB093 18610 SJM 44335 b

FISCAL NOTE ACT
MAY APPLY

1 AN ACT concerning taxes.

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 Section 15-170 as follows:

6 (35 ILCS 200/15-170)

7 Sec. 15-170. Senior Citizens Homestead Exemption. An
8 annual homestead exemption limited, except as described here
9 with relation to cooperatives or life care facilities, to a
10 maximum reduction set forth below from the property's value, as
11 equalized or assessed by the Department, is granted for
12 property that is occupied as a residence by a person 65 years
13 of age or older who is liable for paying real estate taxes on
14 the property and is an owner of record of the property or has a
15 legal or equitable interest therein as evidenced by a written
16 instrument, except for a leasehold interest, other than a
17 leasehold interest of land on which a single family residence
18 is located, which is occupied as a residence by a person 65
19 years or older who has an ownership interest therein, legal,
20 equitable or as a lessee, and on which he or she is liable for
21 the payment of property taxes. The maximum reduction shall be
22 \$2,500 in counties with 3,000,000 or more inhabitants and
23 \$2,000 in all other counties. For land improved with an
24 apartment building owned and operated as a cooperative, the
25 maximum reduction from the value of the property, as equalized
26 by the Department, shall be multiplied by the number of
27 apartments or units occupied by a person 65 years of age or
28 older who is liable, by contract with the owner or owners of
29 record, for paying property taxes on the property and is an
30 owner of record of a legal or equitable interest in the
31 cooperative apartment building, other than a leasehold
32 interest. For land improved with a life care facility, the

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

19 When a homestead exemption has been granted under this
20 Section and the person qualifying subsequently becomes a
21 resident of a facility licensed under the Nursing Home Care
22 Act, the exemption shall continue so long as the residence
23 continues to be occupied by the qualifying person's spouse if
24 the spouse is 65 years of age or older, or if the residence
25 remains unoccupied but is still owned by the person qualified
26 for the homestead exemption.

27 A person who will be 65 years of age during the current
28 assessment year shall be eligible to apply for the homestead
29 exemption during that assessment year. Application shall be
30 made during the application period in effect for the county of
31 his residence.

32 Beginning with assessment year 2003, for taxes payable in
33 2004, property that is first occupied as a residence after
34 January 1 of any assessment year by a person who is eligible
35 for the senior citizens homestead exemption under this Section
36 must be granted a pro-rata exemption for the assessment year.

1 The amount of the pro-rata exemption is the exemption allowed
2 in the county under this Section divided by 365 and multiplied
3 by the number of days during the assessment year the property
4 is occupied as a residence by a person eligible for the
5 exemption under this Section. The chief county assessment
6 officer must adopt reasonable procedures to establish
7 eligibility for this pro-rata exemption.

8 The assessor or chief county assessment officer may
9 determine the eligibility of a life care facility to receive
10 the benefits provided by this Section, by affidavit,
11 application, visual inspection, questionnaire or other
12 reasonable methods in order to insure that the tax savings
13 resulting from the exemption are credited by the management
14 firm to the apportioned tax liability of each qualifying
15 resident. The assessor may request reasonable proof that the
16 management firm has so credited the exemption.

17 The chief county assessment officer of each county with
18 less than 3,000,000 inhabitants shall provide to each person
19 allowed a homestead exemption under this Section a form to
20 designate any other person to receive a duplicate of any notice
21 of delinquency in the payment of taxes assessed and levied
22 under this Code on the property of the person receiving the
23 exemption. The duplicate notice shall be in addition to the
24 notice required to be provided to the person receiving the
25 exemption, and shall be given in the manner required by this
26 Code. The person filing the request for the duplicate notice
27 shall pay a fee of \$5 to cover administrative costs to the
28 supervisor of assessments, who shall then file the executed
29 designation with the county collector. Notwithstanding any
30 other provision of this Code to the contrary, the filing of
31 such an executed designation requires the county collector to
32 provide duplicate notices as indicated by the designation. A
33 designation may be rescinded by the person who executed such
34 designation at any time, in the manner and form required by the
35 chief county assessment officer.

36 The assessor or chief county assessment officer may

1 determine the eligibility of residential property to receive
2 the homestead exemption provided by this Section by
3 application, visual inspection, questionnaire or other
4 reasonable methods. The determination shall be made in
5 accordance with guidelines established by the Department.

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

10 If a property has been granted a homestead exemption under
11 this Section, the person qualifying need not reapply for the
12 exemption.

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

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

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

30 (Source: P.A. 92-196, eff. 1-1-02; 93-511, eff. 8-11-03.)

31 Section 99. Effective date. This Act takes effect upon
32 becoming law.