

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,
11 as equalized or assessed by the Department, is granted for
12 property that is occupied as a residence by a person 65
13 years of age or older who is liable for paying real estate
14 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 The maximum reduction shall be \$2,500 in counties with
23 3,000,000 or more inhabitants and \$2,000 in all other
24 counties. For land improved with an apartment building owned
25 and operated as a cooperative, the maximum reduction from the
26 value of the property, as equalized by the Department, shall
27 be multiplied by the number of apartments or units occupied
28 by a person 65 years of age or older who is liable, by
29 contract with the owner or owners of record, for paying
30 property taxes on the property and is an owner of record of a
31 legal or equitable interest in the cooperative apartment

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

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

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

34 Beginning with assessment year 2003, for taxes payable in

1 2004, property that is first occupied as a residence after
2 January 1 of any assessment year by a person who is eligible
3 for the senior citizens homestead exemption under this
4 Section must be granted a pro-rata exemption for the
5 assessment year. The amount of the pro-rata exemption is the
6 exemption allowed in the county under this Section divided by
7 365 and multiplied by the number of days during the
8 assessment year the property is occupied as a residence by a
9 person eligible for the exemption under this Section. The
10 chief county assessment officer must adopt reasonable
11 procedures to establish eligibility for this pro-rata
12 exemption.

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

22 The chief county assessment officer of each county with
23 less than 3,000,000 inhabitants shall provide to each person
24 allowed a homestead exemption under this Section a form to
25 designate any other person to receive a duplicate of any
26 notice of delinquency in the payment of taxes assessed and
27 levied under this Code on the property of the person
28 receiving the exemption. The duplicate notice shall be in
29 addition to the notice required to be provided to the person
30 receiving the exemption, and shall be given in the manner
31 required by this Code. The person filing the request for the
32 duplicate notice shall pay a fee of \$5 to cover
33 administrative costs to the supervisor of assessments, who
34 shall then file the executed designation with the county

1 collector. Notwithstanding any other provision of this Code
2 to the contrary, the filing of such an executed designation
3 requires the county collector to provide duplicate notices as
4 indicated by the designation. A designation may be rescinded
5 by the person who executed such designation at any time, in
6 the manner and form required by the chief county assessment
7 officer.

8 The assessor or chief county assessment officer may
9 determine the eligibility of residential property to receive
10 the homestead exemption provided by this Section by
11 application, visual inspection, questionnaire or other
12 reasonable methods. The determination shall be made in
13 accordance with guidelines established by the Department.

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

18 In counties with less than 3,000,000 inhabitants, if the
19 assessor or chief county assessment officer requires annual
20 application for verification of eligibility for an exemption
21 once granted under this Section, the application shall be
22 mailed to the taxpayer.

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

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

1 (Source: P.A. 92-196, eff. 1-1-02.)

2 Section 15. The State Mandates Act is amended by
3 changing Section 8.2 as follows:

4 (30 ILCS 805/8.2) (from Ch. 85, par. 2208.2)

5 Sec. 8.2. Exempt mandate. Notwithstanding Sections 6
6 and 8 of this Act, no reimbursement by the State is required
7 for the implementation of any mandate created by the Senior
8 Citizens Homestead Exemption under ~~The following--mandate--is~~
9 ~~exempt--from--this-Act--The-homestead-exemptions-set-forth-in~~
10 Section 15-170 of the Property Tax Code.

11 (Source: P.A. 88-670, eff. 12-2-94.)

12 Section 99. Effective date. This Act takes effect upon
13 becoming law.