



## 93RD GENERAL ASSEMBLY

### State of Illinois

#### 2003 and 2004

#### SB2466

Introduced 2/3/2004, by Iris Y. Martinez

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/12-30  
35 ILCS 200/15-178 new  
720 ILCS 5/17A-1 from Ch. 38, par. 17A-1  
30 ILCS 805/8.28 new

Amends the Property Tax Code. Creates a homestead improvement exemption for the installation and maintenance of a residential fire safety sprinkler system. Provides that homestead properties that have been improved with a fire safety sprinkler system after January 1, 2004 are entitled to a fire safety sprinkler homestead improvement exemption, limited to \$2,500 or the actual cost of installation, whichever is less, for the year that the system is installed, and \$100 each year thereafter that the system remains in place, when that property is owned and used exclusively for a residential purpose. Further amends the Property Tax Code and the Criminal Code of 1961 to add cross-references. Amends the State Mandates Act to require implementation without reimbursement from the State. Effective immediately.

LRB093 15357 SJM 40959 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

STATE MANDATES  
ACT MAY REQUIRE  
REIMBURSEMENT

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 12-30 and by adding Section 15-178 as follows:

6 (35 ILCS 200/12-30)

7 Sec. 12-30. Mailed notice of changed assessments; counties  
8 of less than 3,000,000. In every county with less than  
9 3,000,000 inhabitants, in addition to the publication of the  
10 list of assessments in each year of a general assessment and of  
11 the list of property for which assessments have been added or  
12 changed, as provided above, a notice shall be mailed by the  
13 chief county assessment officer to each taxpayer whose  
14 assessment has been changed since the last preceding  
15 assessment, using the address as it appears on the assessor's  
16 records, except in the case of changes caused by a change in  
17 the county equalization factor by the Department or in the case  
18 of changes resulting from equalization by the supervisor of  
19 assessments under Section 9-210, during any year such change is  
20 made. The notice may, but need not be, sent by a township  
21 assessor. The notice shall include the median level of  
22 assessment in the assessment district (as determined by the  
23 most recent 3 year assessment to sales ratio study adjusted to  
24 take into account any changes in assessment levels since the  
25 data for the studies were collected), the previous year's  
26 assessed value after board of review equalization, current  
27 assessed value and, in bold type, a notice of possible  
28 eligibility for a homestead improvement exemption as provided  
29 in Sections 15-178 and Section 15-180.

30 The notice shall include a statement in substantially the  
31 following form:

32 "NOTICE TO TAXPAYER

1 Your property is to be assessed at the median level of  
2 assessment for your assessment district. You may check the  
3 accuracy of your assessment by dividing your assessment by the  
4 median level of assessment for your assessment district. If the  
5 resulting value is greater than the estimated fair cash value  
6 of your property, you may be over-assessed. If the resulting  
7 value is less than the estimated fair cash value of your  
8 property, you may be under-assessed. You may appeal your  
9 assessment to the Board of Review in the manner described  
10 elsewhere in this notice."

11 The notice shall contain a brief explanation of the  
12 relationship between the assessment and the tax bill (including  
13 an explanation of the equalization factors) and an explanation  
14 that the assessment stated for the preceding year is the  
15 assessment after equalization by the board of review in the  
16 preceding year, and shall set forth the procedures and time  
17 limits for appealing assessments and that assessments of  
18 property, other than farm land and coal, are required by law to  
19 be 33 1/3% of value. Where practicable, the notice shall  
20 include the reason for any increase in the property's  
21 valuation. The notice must also state the name and price per  
22 copy by mail of the newspaper in which the list of assessments  
23 will be published. The form and manner of providing the  
24 information and explanations required to be in the notice shall  
25 be prescribed by the Department.

26 (Source: P.A. 87-1189; 88-455; incorporates 88-321; 88-670,  
27 eff. 12-2-94.)

28 (35 ILCS 200/15-178 new)

29 Sec. 15-178. Homestead improvements; fire safety sprinkler  
30 system. Homestead properties that have been improved with a  
31 fire safety sprinkler system after January 1, 2004 are entitled  
32 to a fire safety sprinkler homestead improvement exemption,  
33 limited to \$2,500 or the actual cost of installation, whichever  
34 is less, for the year that the system is installed, and \$100  
35 each year thereafter that the system remains in place, in

1 equalized and assessed value, when that property is owned and  
2 used exclusively for a residential purpose. The exemption shall  
3 be in addition to the exemption that may be available to a  
4 person under Section 15-180. The exemption shall continue for  
5 as long as the system remains in place. The assessor or chief  
6 county assessment officer may determine the eligibility of  
7 residential property to receive the homestead exemption  
8 provided by this Section by application, visual inspection,  
9 questionnaire, or other reasonable methods. The determination  
10 shall be made in accordance with guidelines established by the  
11 Department. For land improved with an apartment building owned  
12 and operated as a cooperative, the maximum reduction from the  
13 equalized assessed value of the property shall be multiplied by  
14 the number of apartments or units in the building. Whenever the  
15 cost of installing or maintaining a fire safety sprinkler  
16 system is recouped by special assessment imposed by a  
17 condominium association or other entity upon the owner of a  
18 condominium unit or cooperative apartment or unit, the "actual  
19 cost of installation for the year in which the system was  
20 installed" with respect to that unit or apartment shall be the  
21 total annual amount of the special assessment for each year  
22 that the assessment is paid, up to a total of \$2,500 for all  
23 years; provided that nothing in this sentence limits the amount  
24 of the exemption that is available in subsequent years.

25 "Homestead property" under this Section includes  
26 residential property that is occupied by its owner or owners as  
27 his, her, or their principal dwelling place, or that is a  
28 leasehold interest on which a single family residence is  
29 situated, which is occupied as a residence by a person who has  
30 an ownership interest therein, legal or equitable or as a  
31 lessee, and on which the person is liable for the payment of  
32 property taxes. "Fire safety sprinkler system" under this  
33 Section means an automatic sprinkler system that meets the  
34 standard for such systems established by local fire protection  
35 authorities or the Office of the State Fire Marshal.

36 In a cooperative where an exemption has been granted, the

1 cooperative association or its management firm shall credit the  
2 savings resulting from the exemption against the apportioned  
3 tax liability of the owner who qualified for the exemption. Any  
4 person who willfully refuses to so credit the savings shall be  
5 guilty of a Class B misdemeanor.

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

9 Section 10. The Criminal Code of 1961 is amended by  
10 changing Section 17A-1 as follows:

11 (720 ILCS 5/17A-1) (from Ch. 38, par. 17A-1)

12 Sec. 17A-1. An individual against whom a United States  
13 Immigration Judge has issued an order of deportation which has  
14 been affirmed by the Board of Immigration Review, as well as an  
15 individual who appeals such an order pending appeal, under  
16 paragraph 19 of Section 241(a) of the Immigration and  
17 Nationality Act relating to persecution of others on account of  
18 race, religion, national origin or political opinion under the  
19 direction of or in association with the Nazi government of  
20 Germany or its allies, shall be ineligible for the following  
21 benefits authorized by State law:

22 (a) The homestead exemption and homestead improvement  
23 exemption under Sections 15-170, 15-175, 15-178, and 15-180 of  
24 the Property Tax Code.

25 (b) Grants under the Senior Citizens and Disabled Persons  
26 Property Tax Relief and Pharmaceutical Assistance Act.

27 (c) The double income tax exemption conferred upon persons  
28 65 years of age or older by Section 204 of the Illinois Income  
29 Tax Act.

30 (d) Grants provided by the Department on Aging.

31 (e) Reductions in vehicle registration fees under Section  
32 3-806.3 of the Illinois Vehicle Code.

33 (f) Free fishing and reduced fishing license fees under  
34 Sections 20-5 and 20-40 of the Fish and Aquatic Life Code.

1 (g) Tuition free courses for senior citizens under the  
2 Senior Citizen Courses Act.

3 (h) Any benefits under the Illinois Public Aid Code.

4 (Source: P.A. 87-895; 88-670, eff. 12-2-94.)

5 Section 90. The State Mandates Act is amended by adding  
6 Section 8.28 as follows:

7 (30 ILCS 805/8.28 new)

8 Sec. 8.28. Exempt mandate. Notwithstanding Sections 6 and  
9 8 of this Act, no reimbursement by the State is required for  
10 the implementation of any mandate created by Section 15-178 of  
11 the Property Tax Code (homestead improvement exemption; fire  
12 safety sprinkler system).

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