

HB3773



94TH GENERAL ASSEMBLY
State of Illinois
2005 and 2006
HB3773

Introduced 2/25/2005, by Rep. Jim Sacia

SYNOPSIS AS INTRODUCED:

35 ILCS 200/18-178 new

Amends the Property Tax Code. Requires the county clerk to abate the amount of \$400 from property taxes levied on each parcel of qualified residential property that is owned by a volunteer firefighter. Provides that the Department of Revenue must adopt rules concerning the abatement and prepare application forms. Effective immediately.

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FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

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 adding
5 Section 18-178 as follows:

6 (35 ILCS 200/18-178 new)

7 Sec. 18-178. Abatement for volunteer firefighters.

8 (a) The county clerk shall abate the amount of \$400 from
9 property taxes levied on each parcel of qualified residential
10 property that is owned by a volunteer firefighter. This
11 abatement must be applied proportionally to the property tax
12 levies of each taxing district that levies a property tax on
13 the property.

14 (b) As used in this Section, "qualified residential
15 property" means a property that is occupied as a principle
16 residence by a volunteer firefighter who is liable for paying
17 real estate taxes on the property and who:

18 (1) is an owner of record of the property; or

19 (2) has a legal or equitable interest therein, except
20 for a leasehold interest other than a leasehold interest of
21 land:

22 (A) on which a single family residence is located;

23 (B) that is occupied as a residence by a volunteer
24 firefighter who has an ownership interest therein,
25 legal, equitable, or as a lessee; and

26 (C) on which he or she is liable for the payment of
27 property taxes.

28 (c) The Department of Revenue must adopt rules concerning
29 abatements under this Section and must prepare an application
30 form for volunteer firefighters to present to the county clerk
31 when seeking an abatement under this Section.

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

1 becoming law.