



Sen. Don Harmon

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LRB094 18913 BDD 57696 a

1 AMENDMENT TO HOUSE BILL 4789

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 4789 by replacing  
3 everything after the enacting clause with the following:

4 "Section 1. Findings; purpose; validation.

5 (a) The General Assembly finds and declares that:

6 (1) Public Act 88-669, effective November 29, 1994,  
7 created Section 15-172 of the Property Tax Code, then known  
8 as the Senior Citizens Tax Freeze Homestead Exemption.  
9 Public Act 88-669 also contained other provisions.

10 (2) The Senior Citizens Tax Freeze Homestead Exemption  
11 has been renamed the Senior Citizens Assessment Freeze  
12 Homestead Exemption.

13 (3) The Illinois Supreme Court declared Public Act  
14 88-669 to be unconstitutional as a violation of the single  
15 subject clause of the Illinois Constitution in *People v.*  
16 *Olender*, Docket No. 98932, opinion filed December 15, 2005.

17 (b) Among the purposes of this Act is the re-enactment of  
18 the provisions of Section 15-172 of the Property Tax Code and  
19 to minimize or prevent any problems concerning those provisions  
20 that may arise from the unconstitutionality of Public Act  
21 88-669. This re-enactment is intended to remove any question as  
22 to the validity and content of those provisions; it is not  
23 intended to supersede any other Public Act that amends the  
24 provisions re-enacted in this Act. The re-enacted material is  
25 shown in this Act as existing text (i.e., without underscoring)

1 and includes changes made by subsequent amendments. We are also  
2 making substantive changes to the Section; these changes are  
3 shown with striking and underscoring.

4 (c) The re-enactment of the provisions of Section 15-172 of  
5 the Property Tax Code by this Act is not intended, and shall  
6 not be construed, to impair any legal argument concerning  
7 whether those provisions were substantially re-enacted by any  
8 other Public Act.

9 (d) All otherwise lawful actions taken before the effective  
10 date of this Act in reliance on or pursuant to the provisions  
11 re-enacted by this Act, as those provisions were set forth in  
12 Public Act 88-669 or as subsequently amended, by any officer,  
13 employee, or agency of State government or by any other person  
14 or entity, are hereby validated, except to the extent  
15 prohibited under the Illinois or United States Constitution.

16 (e) This Act applies, without limitation, to actions  
17 pending on or after the effective date of this Act, except to  
18 the extent prohibited under the Illinois or United States  
19 Constitution.

20 Section 5. The Property Tax Code is amended by changing  
21 Section 15-170 and by re-enacting and changing Section 15-172  
22 as follows:

23 (35 ILCS 200/15-170)

24 Sec. 15-170. Senior Citizens Homestead Exemption. An  
25 annual homestead exemption limited, except as described here  
26 with relation to cooperatives or life care facilities, to a  
27 maximum reduction set forth below from the property's value, as  
28 equalized or assessed by the Department, is granted for  
29 property that is occupied as a residence by a person 65 years  
30 of age or older who is liable for paying real estate taxes on  
31 the property and is an owner of record of the property or has a  
32 legal or equitable interest therein as evidenced by a written

1 instrument, except for a leasehold interest, other than a  
2 leasehold interest of land on which a single family residence  
3 is located, which is occupied as a residence by a person 65  
4 years or older who has an ownership interest therein, legal,  
5 equitable or as a lessee, and on which he or she is liable for  
6 the payment of property taxes. Before taxable year 2004, the  
7 maximum reduction shall be \$2,500 in counties with 3,000,000 or  
8 more inhabitants and \$2,000 in all other counties. For taxable  
9 years 2004 through 2005 ~~and thereafter~~, the maximum reduction  
10 shall be \$3,000 in all counties. For taxable years 2006 and  
11 thereafter, the maximum reduction shall be \$3,500 in all  
12 counties.

13 For land improved with an apartment building owned and  
14 operated as a cooperative, the maximum reduction from the value  
15 of the property, as equalized by the Department, shall be  
16 multiplied by the number of apartments or units occupied by a  
17 person 65 years of age or older who is liable, by contract with  
18 the owner or owners of record, for paying property taxes on the  
19 property and is an owner of record of a legal or equitable  
20 interest in the cooperative apartment building, other than a  
21 leasehold interest. For land improved with a life care  
22 facility, the maximum reduction from the value of the property,  
23 as equalized by the Department, shall be multiplied by the  
24 number of apartments or units occupied by persons 65 years of  
25 age or older, irrespective of any legal, equitable, or  
26 leasehold interest in the facility, who are liable, under a  
27 contract with the owner or owners of record of the facility,  
28 for paying property taxes on the property. In a cooperative or  
29 a life care facility where a homestead exemption has been  
30 granted, the cooperative association or the management firm of  
31 the cooperative or facility shall credit the savings resulting  
32 from that exemption only to the apportioned tax liability of  
33 the owner or resident who qualified for the exemption. Any  
34 person who willfully refuses to so credit the savings shall be

1 guilty of a Class B misdemeanor. Under this Section and  
2 Sections 15-175 and 15-176, "life care facility" means a  
3 facility as defined in Section 2 of the Life Care Facilities  
4 Act, with which the applicant for the homestead exemption has a  
5 life care contract as defined in that Act.

6 When a homestead exemption has been granted under this  
7 Section and the person qualifying subsequently becomes a  
8 resident of a facility licensed under the Nursing Home Care  
9 Act, the exemption shall continue so long as the residence  
10 continues to be occupied by the qualifying person's spouse if  
11 the spouse is 65 years of age or older, or if the residence  
12 remains unoccupied but is still owned by the person qualified  
13 for the homestead exemption.

14 A person who will be 65 years of age during the current  
15 assessment year shall be eligible to apply for the homestead  
16 exemption during that assessment year. Application shall be  
17 made during the application period in effect for the county of  
18 his residence.

19 Beginning with assessment year 2003, for taxes payable in  
20 2004, property that is first occupied as a residence after  
21 January 1 of any assessment year by a person who is eligible  
22 for the senior citizens homestead exemption under this Section  
23 must be granted a pro-rata exemption for the assessment year.  
24 The amount of the pro-rata exemption is the exemption allowed  
25 in the county under this Section divided by 365 and multiplied  
26 by the number of days during the assessment year the property  
27 is occupied as a residence by a person eligible for the  
28 exemption under this Section. The chief county assessment  
29 officer must adopt reasonable procedures to establish  
30 eligibility for this pro-rata exemption.

31 The assessor or chief county assessment officer may  
32 determine the eligibility of a life care facility to receive  
33 the benefits provided by this Section, by affidavit,  
34 application, visual inspection, questionnaire or other

1 reasonable methods in order to insure that the tax savings  
2 resulting from the exemption are credited by the management  
3 firm to the apportioned tax liability of each qualifying  
4 resident. The assessor may request reasonable proof that the  
5 management firm has so credited the exemption.

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

25 The assessor or chief county assessment officer may  
26 determine the eligibility of residential property to receive  
27 the homestead exemption provided by this Section by  
28 application, visual inspection, questionnaire or other  
29 reasonable methods. The determination shall be made in  
30 accordance with guidelines established by the Department.

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

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

6           The assessor or chief county assessment officer shall  
7           notify each person who qualifies for an exemption under this  
8           Section that the person may also qualify for deferral of real  
9           estate taxes under the Senior Citizens Real Estate Tax Deferral  
10          Act. The notice shall set forth the qualifications needed for  
11          deferral of real estate taxes, the address and telephone number  
12          of county collector, and a statement that applications for  
13          deferral of real estate taxes may be obtained from the county  
14          collector.

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

18          (Source: P.A. 92-196, eff. 1-1-02; 93-511, eff. 8-11-03;  
19          93-715, eff. 7-12-04.)

20           (35 ILCS 200/15-172)

21          Sec. 15-172. Senior Citizens Assessment Freeze Homestead  
22          Exemption.

23          (a) This Section may be cited as the Senior Citizens  
24          Assessment Freeze Homestead Exemption.

25          (b) As used in this Section:

26          "Applicant" means an individual who has filed an  
27          application under this Section.

28          "Base amount" means the base year equalized assessed value  
29          of the residence plus the first year's equalized assessed value  
30          of any added improvements which increased the assessed value of  
31          the residence after the base year.

32          "Base year" means the taxable year prior to the taxable  
33          year for which the applicant first qualifies and applies for

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

30 "Chief County Assessment Officer" means the County  
31 Assessor or Supervisor of Assessments of the county in which  
32 the property is located.

33 "Equalized assessed value" means the assessed value as  
34 equalized by the Illinois Department of Revenue.

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

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

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

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

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

19 "Residence" means the principal dwelling place and  
20 appurtenant structures used for residential purposes in this  
21 State occupied on January 1 of the taxable year by a household  
22 and so much of the surrounding land, constituting the parcel  
23 upon which the dwelling place is situated, as is used for  
24 residential purposes. If the Chief County Assessment Officer  
25 has established a specific legal description for a portion of  
26 property constituting the residence, then that portion of  
27 property shall be deemed the residence for the purposes of this  
28 Section.

29 "Taxable year" means the calendar year during which ad  
30 valorem property taxes payable in the next succeeding year are  
31 levied.

32 (c) Beginning in taxable year 1994, a senior citizens  
33 assessment freeze homestead exemption is granted for real  
34 property that is improved with a permanent structure that is



1 occupied as a residence by an applicant who (i) is 65 years of  
2 age or older during the taxable year, (ii) has a household  
3 income of \$35,000 or less prior to taxable year 1999, \$40,000  
4 or less in taxable years 1999 through 2003, ~~and~~ \$45,000 or less  
5 in taxable year 2004 and 2005, and \$50,000 or less in taxable  
6 year 2006 and thereafter, (iii) is liable for paying real  
7 property taxes on the property, and (iv) is an owner of record  
8 of the property or has a legal or equitable interest in the  
9 property as evidenced by a written instrument. This homestead  
10 exemption shall also apply to a leasehold interest in a parcel  
11 of property improved with a permanent structure that is a  
12 single family residence that is occupied as a residence by a  
13 person who (i) is 65 years of age or older during the taxable  
14 year, (ii) has a household income of \$35,000 or less prior to  
15 taxable year 1999, \$40,000 or less in taxable years 1999  
16 through 2003, ~~and~~ \$45,000 or less in taxable year 2004 and  
17 2005, and \$50,000 or less in taxable year 2006 and thereafter,  
18 (iii) has a legal or equitable ownership interest in the  
19 property as lessee, and (iv) is liable for the payment of real  
20 property taxes on that property.

21 Through taxable year 2005, the ~~The~~ amount of this  
22 exemption shall be the equalized assessed value of the  
23 residence in the taxable year for which application is made  
24 minus the base amount. For taxable year 2006 and thereafter,  
25 the amount of the exemption is as follows:

26 (1) For an applicant who has a household income of  
27 \$45,000 or less, the amount of the exemption is the  
28 equalized assessed value of the residence in the taxable  
29 year for which application is made minus the base amount.

30 (2) For an applicant who has a household income  
31 exceeding \$45,000 but not exceeding \$46,250, the amount of  
32 the exemption is (i) the equalized assessed value of the  
33 residence in the taxable year for which application is made  
34 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 made  
5           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 made  
10           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 made  
15           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 to  
22           the County Clerk, the Board of Review or Board of Appeals shall  
23           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.

27           In the case of land improved with an apartment building  
28           owned and operated as a cooperative or a building that is a  
29           life care facility that qualifies as a cooperative, the maximum  
30           reduction from the equalized assessed value of the property is  
31           limited to the sum of the reductions calculated for each unit  
32           occupied as a residence by a person or persons (i) 65 years of  
33           age or older, (ii) with a household income of \$35,000 or less  
34           prior to taxable year 1999, \$40,000 or less in taxable years

1 1999 through 2003, ~~and~~ \$45,000 or less in taxable year 2004 and  
2 2005, and \$50,000 or less in taxable year 2006 and thereafter,  
3 (iii) who is liable, by contract with the owner or owners of  
4 record, for paying real property taxes on the property, and  
5 (iv) who is an owner of record of a legal or equitable interest  
6 in the cooperative apartment building, other than a leasehold  
7 interest. In the instance of a cooperative where a homestead  
8 exemption has been granted under this Section, the cooperative  
9 association or its management firm shall credit the savings  
10 resulting from that exemption only to the apportioned tax  
11 liability of the owner who qualified for the exemption. Any  
12 person who willfully refuses to credit that savings to an owner  
13 who qualifies for the exemption is guilty of a Class B  
14 misdemeanor.

15 When a homestead exemption has been granted under this  
16 Section and an applicant then becomes a resident of a facility  
17 licensed under the Nursing Home Care Act, the exemption shall  
18 be granted in subsequent years so long as the residence (i)  
19 continues to be occupied by the qualified applicant's spouse or  
20 (ii) if remaining unoccupied, is still owned by the qualified  
21 applicant for the homestead exemption.

22 Beginning January 1, 1997, when an individual dies who  
23 would have qualified for an exemption under this Section, and  
24 the surviving spouse does not independently qualify for this  
25 exemption because of age, the exemption under this Section  
26 shall be granted to the surviving spouse for the taxable year  
27 preceding and the taxable year of the death, provided that,  
28 except for age, the surviving spouse meets all other  
29 qualifications for the granting of this exemption for those  
30 years.

31 When married persons maintain separate residences, the  
32 exemption provided for in this Section may be claimed by only  
33 one of such persons and for only one residence.

34 For taxable year 1994 only, in counties having less than

1 3,000,000 inhabitants, to receive the exemption, a person shall  
2 submit an application by February 15, 1995 to the Chief County  
3 Assessment Officer of the county in which the property is  
4 located. In counties having 3,000,000 or more inhabitants, for  
5 taxable year 1994 and all subsequent taxable years, to receive  
6 the exemption, a person may submit an application to the Chief  
7 County Assessment Officer of the county in which the property  
8 is located during such period as may be specified by the Chief  
9 County Assessment Officer. The Chief County Assessment Officer  
10 in counties of 3,000,000 or more inhabitants shall annually  
11 give notice of the application period by mail or by  
12 publication. In counties having less than 3,000,000  
13 inhabitants, beginning with taxable year 1995 and thereafter,  
14 to receive the exemption, a person shall submit an application  
15 by July 1 of each taxable year to the Chief County Assessment  
16 Officer of the county in which the property is located. A  
17 county may, by ordinance, establish a date for submission of  
18 applications that is different than July 1. The applicant shall  
19 submit with the application an affidavit of the applicant's  
20 total household income, age, marital status (and if married the  
21 name and address of the applicant's spouse, if known), and  
22 principal dwelling place of members of the household on January  
23 1 of the taxable year. The Department shall establish, by rule,  
24 a method for verifying the accuracy of affidavits filed by  
25 applicants under this Section. The applications shall be  
26 clearly marked as applications for the Senior Citizens  
27 Assessment Freeze Homestead Exemption.

28 Notwithstanding any other provision to the contrary, in  
29 counties having fewer than 3,000,000 inhabitants, if an  
30 applicant fails to file the application required by this  
31 Section in a timely manner and this failure to file is due to a  
32 mental or physical condition sufficiently severe so as to  
33 render the applicant incapable of filing the application in a  
34 timely manner, the Chief County Assessment Officer may extend

1 the filing deadline for a period of 30 days after the applicant  
2 regains the capability to file the application, but in no case  
3 may the filing deadline be extended beyond 3 months of the  
4 original filing deadline. In order to receive the extension  
5 provided in this paragraph, the applicant shall provide the  
6 Chief County Assessment Officer with a signed statement from  
7 the applicant's physician stating the nature and extent of the  
8 condition, that, in the physician's opinion, the condition was  
9 so severe that it rendered the applicant incapable of filing  
10 the application in a timely manner, and the date on which the  
11 applicant regained the capability to file the application.

12 Beginning January 1, 1998, notwithstanding any other  
13 provision to the contrary, in counties having fewer than  
14 3,000,000 inhabitants, if an applicant fails to file the  
15 application required by this Section in a timely manner and  
16 this failure to file is due to a mental or physical condition  
17 sufficiently severe so as to render the applicant incapable of  
18 filing the application in a timely manner, the Chief County  
19 Assessment Officer may extend the filing deadline for a period  
20 of 3 months. In order to receive the extension provided in this  
21 paragraph, the applicant shall provide the Chief County  
22 Assessment Officer with a signed statement from the applicant's  
23 physician stating the nature and extent of the condition, and  
24 that, in the physician's opinion, the condition was so severe  
25 that it rendered the applicant incapable of filing the  
26 application in a timely manner.

27 In counties having less than 3,000,000 inhabitants, if an  
28 applicant was denied an exemption in taxable year 1994 and the  
29 denial occurred due to an error on the part of an assessment  
30 official, or his or her agent or employee, then beginning in  
31 taxable year 1997 the applicant's base year, for purposes of  
32 determining the amount of the exemption, shall be 1993 rather  
33 than 1994. In addition, in taxable year 1997, the applicant's  
34 exemption shall also include an amount equal to (i) the amount

1 of any exemption denied to the applicant in taxable year 1995  
2 as a result of using 1994, rather than 1993, as the base year,  
3 (ii) the amount of any exemption denied to the applicant in  
4 taxable year 1996 as a result of using 1994, rather than 1993,  
5 as the base year, and (iii) the amount of the exemption  
6 erroneously denied for taxable year 1994.

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

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

22 Except as provided in this Section, all information  
23 received by the chief county assessment officer or the  
24 Department from applications filed under this Section, or from  
25 any investigation conducted under the provisions of this  
26 Section, shall be confidential, except for official purposes or  
27 pursuant to official procedures for collection of any State or  
28 local tax or enforcement of any civil or criminal penalty or  
29 sanction imposed by this Act or by any statute or ordinance  
30 imposing a State or local tax. Any person who divulges any such  
31 information in any manner, except in accordance with a proper  
32 judicial order, is guilty of a Class A misdemeanor.

33 Nothing contained in this Section shall prevent the  
34 Director or chief county assessment officer from publishing or

1 making available reasonable statistics concerning the  
2 operation of the exemption contained in this Section in which  
3 the contents of claims are grouped into aggregates in such a  
4 way that information contained in any individual claim shall  
5 not be disclosed.

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

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

17 (Source: P.A. 93-715, eff. 7-12-04.)

18 Section 10. The Senior Citizens Real Estate Tax Deferral  
19 Act is amended by changing Section 2 as follows:

20 (320 ILCS 30/2) (from Ch. 67 1/2, par. 452)

21 Sec. 2. Definitions. As used in this Act:

22 (a) "Taxpayer" means an individual whose household income  
23 for the year is no greater than: (i) \$40,000 through tax year  
24 2005; and (ii) \$50,000 for tax year 2006 and thereafter.

25 (b) "Tax deferred property" means the property upon which  
26 real estate taxes are deferred under this Act.

27 (c) "Homestead" means the land and buildings thereon,  
28 including a condominium or a dwelling unit in a multidwelling  
29 building that is owned and operated as a cooperative, occupied  
30 by the taxpayer as his residence or which are temporarily  
31 unoccupied by the taxpayer because such taxpayer is temporarily  
32 residing, for not more than 1 year, in a licensed facility as

1 defined in Section 1-113 of the Nursing Home Care Act.

2 (d) "Real estate taxes" or "taxes" means the taxes on real  
3 property for which the taxpayer would be liable under the  
4 Property Tax Code, including special service area taxes, and  
5 special assessments on benefited real property for which the  
6 taxpayer would be liable to a unit of local government.

7 (e) "Department" means the Department of Revenue.

8 (f) "Qualifying property" means a homestead which (a) the  
9 taxpayer or the taxpayer and his spouse own in fee simple or  
10 are purchasing in fee simple under a recorded instrument of  
11 sale, (b) is not income-producing property, (c) is not subject  
12 to a lien for unpaid real estate taxes when a claim under this  
13 Act is filed.

14 (g) "Equity interest" means the current assessed valuation  
15 of the qualified property times the fraction necessary to  
16 convert that figure to full market value minus any outstanding  
17 debts or liens on that property. In the case of qualifying  
18 property not having a separate assessed valuation, the  
19 appraised value as determined by a qualified real estate  
20 appraiser shall be used instead of the current assessed  
21 valuation.

22 (h) "Household income" has the meaning ascribed to that  
23 term in the Senior Citizens and Disabled Persons Property Tax  
24 Relief and Pharmaceutical Assistance Act.

25 (i) "Collector" means the county collector or, if the taxes  
26 to be deferred are special assessments, an official designated  
27 by a unit of local government to collect special assessments.

28 (Source: P.A. 92-639, eff. 1-1-03.)

29 Section 90. The State Mandates Act is amended by adding  
30 Section 8.30 as follows:

31 (30 ILCS 805/8.30 new)

32 Sec. 8.30. Exempt mandate. Notwithstanding Sections 6 and 8



1 of this Act, no reimbursement by the State is required for the  
2 implementation of any mandate created by this amendatory Act of  
3 the 94th General Assembly.

4 Section 99. Effective date. This Act takes effect upon  
5 becoming law.".