



Rep. Michael J. Zalewski

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1 AMENDMENT TO HOUSE BILL 5439

2 AMENDMENT NO. _____. Amend House Bill 5439 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Sections 15-167, 15-168, 15-170, 15-172, 15-175 and 15-177 as
6 follows:

7 (35 ILCS 200/15-167)

8 Sec. 15-167. Returning Veterans' Homestead Exemption.

9 (a) Beginning with taxable year 2007, a homestead
10 exemption, limited to a reduction set forth under subsection
11 (b), from the property's value, as equalized or assessed by the
12 Department, is granted for property that is owned and occupied
13 as the principal residence of a veteran returning from an armed
14 conflict involving the armed forces of the United States who is
15 liable for paying real estate taxes on the property and is an
16 owner of record of the property or has a legal or equitable

1 interest therein as evidenced by a written instrument, except
2 for a leasehold interest, ~~other than a leasehold interest of~~
3 ~~land on which a single family residence is located,~~ which is
4 occupied as the principal residence of a veteran returning from
5 an armed conflict involving the armed forces of the United
6 States who has an ownership interest therein, legal or ~~7~~
7 equitable ~~or as a lessee,~~ and on which he or she is liable for
8 the payment of property taxes. For purposes of the exemption
9 under this Section, "veteran" means an Illinois resident who
10 has served as a member of the United States Armed Forces, a
11 member of the Illinois National Guard, or a member of the
12 United States Reserve Forces.

13 (b) In all counties, the reduction is \$5,000 for the
14 taxable year in which the veteran returns from active duty in
15 an armed conflict involving the armed forces of the United
16 States; however, if the veteran first acquires his or her
17 principal residence during the taxable year in which he or she
18 returns, but after January 1 of that year, and if the property
19 is owned and occupied by the veteran as a principal residence
20 on January 1 of the next taxable year, he or she may apply the
21 exemption for the next taxable year, and only the next taxable
22 year, after he or she returns. Beginning in taxable year 2010,
23 the reduction shall also be allowed for the taxable year after
24 the taxable year in which the veteran returns from active duty
25 in an armed conflict involving the armed forces of the United
26 States. For land improved with an apartment building owned and

1 operated as a cooperative, the maximum reduction from the value
2 of the property, as equalized by the Department, must be
3 multiplied by the number of apartments or units occupied by a
4 veteran returning from an armed conflict involving the armed
5 forces of the United States who is liable, by contract with the
6 owner or owners of record, for paying property taxes on the
7 property and is an owner of record of a legal or equitable
8 interest in the cooperative apartment building, other than a
9 leasehold interest. In a cooperative where a homestead
10 exemption has been granted, the cooperative association or the
11 management firm of the cooperative or facility shall credit the
12 savings resulting from that exemption only to the apportioned
13 tax liability of the owner or resident who qualified for the
14 exemption. Any person who willfully refuses to so credit the
15 savings is guilty of a Class B misdemeanor.

16 (c) Application must be made during the application period
17 in effect for the county of his or her residence. The assessor
18 or chief county assessment officer may determine the
19 eligibility of residential property to receive the homestead
20 exemption provided by this Section by application, visual
21 inspection, questionnaire, or other reasonable methods. The
22 determination must be made in accordance with guidelines
23 established by the Department.

24 (d) The exemption under this Section is in addition to any
25 other homestead exemption provided in this Article 15.
26 Notwithstanding Sections 6 and 8 of the State Mandates Act, no

1 reimbursement by the State is required for the implementation
2 of any mandate created by this Section.

3 (Source: P.A. 96-1288, eff. 7-26-10; 96-1418, eff. 8-2-10;
4 97-333, eff. 8-12-11.)

5 (35 ILCS 200/15-168)

6 Sec. 15-168. Disabled persons' homestead exemption.

7 (a) Beginning with taxable year 2007, an annual homestead
8 exemption is granted to disabled persons in the amount of
9 \$2,000, except as provided in subsection (c), to be deducted
10 from the property's value as equalized or assessed by the
11 Department of Revenue. The disabled person shall receive the
12 homestead exemption upon meeting the following requirements:

13 (1) The property must be occupied as the primary
14 residence by the disabled person.

15 (2) The disabled person must be liable for paying the
16 real estate taxes on the property.

17 (3) The disabled person must be an owner of record of
18 the property or have a legal or equitable interest in the
19 property as evidenced by a written instrument. ~~In the case~~
20 ~~of a leasehold interest in property, the lease must be for~~
21 ~~a single family residence.~~

22 A person who is disabled during the taxable year is
23 eligible to apply for this homestead exemption during that
24 taxable year. Application must be made during the application
25 period in effect for the county of residence. If a homestead

1 exemption has been granted under this Section and the person
2 awarded the exemption subsequently becomes a resident of a
3 facility licensed under the Nursing Home Care Act, the
4 Specialized Mental Health Rehabilitation Act, or the ID/DD
5 Community Care Act, then the exemption shall continue (i) so
6 long as the residence continues to be occupied by the
7 qualifying person's spouse or (ii) if the residence remains
8 unoccupied but is still owned by the person qualified for the
9 homestead exemption.

10 (b) For the purposes of this Section, "disabled person"
11 means a person unable to engage in any substantial gainful
12 activity by reason of a medically determinable physical or
13 mental impairment which can be expected to result in death or
14 has lasted or can be expected to last for a continuous period
15 of not less than 12 months. Disabled persons filing claims
16 under this Act shall submit proof of disability in such form
17 and manner as the Department shall by rule and regulation
18 prescribe. Proof that a claimant is eligible to receive
19 disability benefits under the Federal Social Security Act shall
20 constitute proof of disability for purposes of this Act.
21 Issuance of an Illinois Disabled Person Identification Card
22 stating that the claimant is under a Class 2 disability, as
23 defined in Section 4A of The Illinois Identification Card Act,
24 shall constitute proof that the person named thereon is a
25 disabled person for purposes of this Act. A disabled person not
26 covered under the Federal Social Security Act and not

1 presenting a Disabled Person Identification Card stating that
2 the claimant is under a Class 2 disability shall be examined by
3 a physician designated by the Department, and his status as a
4 disabled person determined using the same standards as used by
5 the Social Security Administration. The costs of any required
6 examination shall be borne by the claimant.

7 (c) For land improved with (i) an apartment building owned
8 and operated as a cooperative or (ii) a life care facility as
9 defined under Section 2 of the Life Care Facilities Act that is
10 considered to be a cooperative, the maximum reduction from the
11 value of the property, as equalized or assessed by the
12 Department, shall be multiplied by the number of apartments or
13 units occupied by a disabled person. The disabled person shall
14 receive the homestead exemption upon meeting the following
15 requirements:

16 (1) The property must be occupied as the primary
17 residence by the disabled person.

18 (2) The disabled person must be liable by contract with
19 the owner or owners of record for paying the apportioned
20 property taxes on the property of the cooperative or life
21 care facility. In the case of a life care facility, the
22 disabled person must be liable for paying the apportioned
23 property taxes under a life care contract as defined in
24 Section 2 of the Life Care Facilities Act.

25 (3) The disabled person must be an owner of record of a
26 legal or equitable interest in the cooperative apartment

1 building. A leasehold interest does not meet this
2 requirement.

3 If a homestead exemption is granted under this subsection, the
4 cooperative association or management firm shall credit the
5 savings resulting from the exemption to the apportioned tax
6 liability of the qualifying disabled person. The chief county
7 assessment officer may request reasonable proof that the
8 association or firm has properly credited the exemption. A
9 person who willfully refuses to credit an exemption to the
10 qualified disabled person is guilty of a Class B misdemeanor.

11 (d) The chief county assessment officer shall determine the
12 eligibility of property to receive the homestead exemption
13 according to guidelines established by the Department. After a
14 person has received an exemption under this Section, an annual
15 verification of eligibility for the exemption shall be mailed
16 to the taxpayer.

17 In counties with fewer than 3,000,000 inhabitants, the
18 chief county assessment officer shall provide to each person
19 granted 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 person's qualifying property. The
23 duplicate notice shall be in addition to the notice required to
24 be provided to the person receiving the exemption and shall be
25 given in the manner required by this Code. The person filing
26 the request for the duplicate notice shall pay an

1 administrative fee of \$5 to the chief county assessment
2 officer. The assessment officer shall then file the executed
3 designation with the county collector, who shall issue the
4 duplicate notices as indicated by the designation. A
5 designation may be rescinded by the disabled person in the
6 manner required by the chief county assessment officer.

7 (e) A taxpayer who claims an exemption under Section 15-165
8 or 15-169 may not claim an exemption under this Section.

9 (Source: P.A. 96-339, eff. 7-1-10; 97-38, eff. 6-28-11; 97-227,
10 eff. 1-1-12; revised 9-12-11.)

11 (35 ILCS 200/15-170)

12 Sec. 15-170. Senior Citizens Homestead Exemption. An
13 annual homestead exemption limited, except as described here
14 with relation to cooperatives or life care facilities, to a
15 maximum reduction set forth below from the property's value, as
16 equalized or assessed by the Department, is granted for
17 property that is occupied as a residence by a person 65 years
18 of age or older who is liable for paying real estate taxes on
19 the property and is an owner of record of the property or has a
20 legal or equitable interest therein as evidenced by a written
21 instrument, except for a leasehold interest, ~~other than a~~
22 ~~leasehold interest of land on which a single family residence~~
23 ~~is located,~~ which is occupied as a residence by a person 65
24 years or older who has an ownership interest therein, legal or
25 r equitable ~~or as a lessee,~~ and on which he or she is liable for

1 the payment of property taxes. Before taxable year 2004, the
2 maximum reduction shall be \$2,500 in counties with 3,000,000 or
3 more inhabitants and \$2,000 in all other counties. For taxable
4 years 2004 through 2005, the maximum reduction shall be \$3,000
5 in all counties. For taxable years 2006 and 2007, the maximum
6 reduction shall be \$3,500 and, for taxable years 2008 and
7 thereafter, the maximum reduction is \$4,000 in all counties.

8 For land improved with an apartment building owned and
9 operated as a cooperative, the maximum reduction from the value
10 of the property, as equalized by the Department, shall be
11 multiplied by the number of apartments or units occupied by a
12 person 65 years of age or older who is liable, by contract with
13 the owner or owners of record, for paying property taxes on the
14 property and is an owner of record of a legal or equitable
15 interest in the cooperative apartment building, other than a
16 leasehold interest. For land improved with a life care
17 facility, the maximum reduction from the value of the property,
18 as equalized by the Department, shall be multiplied by the
19 number of apartments or units occupied by persons 65 years of
20 age or older, irrespective of any legal or ~~7~~ equitable, ~~or~~
21 ~~leasehold~~ interest in the facility, who are liable, under a
22 contract with the owner or owners of record of the facility,
23 for paying property taxes on the property. In a cooperative or
24 a life care facility where a homestead exemption has been
25 granted, the cooperative association or the management firm of
26 the cooperative or facility shall credit the savings resulting

1 from that exemption only to the apportioned tax liability of
2 the owner or resident who qualified for the exemption. Any
3 person who willfully refuses to so credit the savings shall be
4 guilty of a Class B misdemeanor. Under this Section and
5 Sections 15-175, 15-176, and 15-177, "life care facility" means
6 a facility, as defined in Section 2 of the Life Care Facilities
7 Act, with which the applicant for the homestead exemption has a
8 life care contract as defined in that Act.

9 When a homestead exemption has been granted under this
10 Section and the person qualifying subsequently becomes a
11 resident of a facility licensed under the Assisted Living and
12 Shared Housing Act, the Nursing Home Care Act, the Specialized
13 Mental Health Rehabilitation Act, or the ID/DD Community Care
14 Act, the exemption shall continue so long as the residence
15 continues to be occupied by the qualifying person's spouse if
16 the spouse is 65 years of age or older, or if the residence
17 remains unoccupied but is still owned by the person qualified
18 for the homestead exemption.

19 A person who will be 65 years of age during the current
20 assessment year shall be eligible to apply for the homestead
21 exemption during that assessment year. Application shall be
22 made during the application period in effect for the county of
23 his residence.

24 Beginning with assessment year 2003, for taxes payable in
25 2004, property that is first occupied as a residence after
26 January 1 of any assessment year by a person who is eligible

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

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

19 The chief county assessment officer of each county with
20 less than 3,000,000 inhabitants shall provide to each person
21 allowed a homestead exemption under this Section a form to
22 designate any other person to receive a duplicate of any notice
23 of delinquency in the payment of taxes assessed and levied
24 under this Code on the property of the person receiving the
25 exemption. The duplicate notice shall be in addition to the
26 notice required to be provided to the person receiving the

1 exemption, and shall be given in the manner required by this
2 Code. The person filing the request for the duplicate notice
3 shall pay a fee of \$5 to cover administrative costs to the
4 supervisor of assessments, who shall then file the executed
5 designation with the county collector. Notwithstanding any
6 other provision of this Code to the contrary, the filing of
7 such an executed designation requires the county collector to
8 provide duplicate notices as indicated by the designation. A
9 designation may be rescinded by the person who executed such
10 designation at any time, in the manner and form required by the
11 chief county assessment officer.

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

18 In counties with 3,000,000 or more inhabitants, beginning
19 in taxable year 2010, each taxpayer who has been granted an
20 exemption under this Section must reapply on an annual basis.
21 The chief county assessment officer shall mail the application
22 to the taxpayer. In counties with less than 3,000,000
23 inhabitants, the county board may by resolution provide that if
24 a person has been granted a homestead exemption under this
25 Section, the person qualifying need not reapply for the
26 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. 96-339, eff. 7-1-10; 96-355, eff. 1-1-10;
19 96-1000, eff. 7-2-10; 96-1418, eff. 8-2-10; 97-38, eff.
20 6-28-11; 97-227, eff. 1-1-12; revised 9-12-11.)

21 (35 ILCS 200/15-172)

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

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

1 (b) As used in this Section:

2 "Applicant" means an individual who has filed an
3 application under this Section.

4 "Base amount" means the base year equalized assessed value
5 of the residence plus the first year's equalized assessed value
6 of any added improvements which increased the assessed value of
7 the residence after the base year.

8 "Base year" means the taxable year prior to the taxable
9 year for which the applicant first qualifies and applies for
10 the exemption provided that in the prior taxable year the
11 property was improved with a permanent structure that was
12 occupied as a residence by the applicant who was liable for
13 paying real property taxes on the property and who was ~~either~~
14 ~~(i)~~ an owner of record of the property or had legal or
15 equitable interest in the property as evidenced by a written
16 instrument ~~or (ii) had a legal or equitable interest as a~~
17 ~~lessee in the parcel of property that was single family~~
18 ~~residence~~. If in any subsequent taxable year for which the
19 applicant applies and qualifies for the exemption the equalized
20 assessed value of the residence is less than the equalized
21 assessed value in the existing base year (provided that such
22 equalized assessed value is not based on an assessed value that
23 results from a temporary irregularity in the property that
24 reduces the assessed value for one or more taxable years), then
25 that subsequent taxable year shall become the base year until a
26 new base year is established under the terms of this paragraph.

1 For taxable year 1999 only, the Chief County Assessment Officer
2 shall review (i) all taxable years for which the applicant
3 applied and qualified for the exemption and (ii) the existing
4 base year. The assessment officer shall select as the new base
5 year the year with the lowest equalized assessed value. An
6 equalized assessed value that is based on an assessed value
7 that results from a temporary irregularity in the property that
8 reduces the assessed value for one or more taxable years shall
9 not be considered the lowest equalized assessed value. The
10 selected year shall be the base year for taxable year 1999 and
11 thereafter until a new base year is established under the terms
12 of this paragraph.

13 "Chief County Assessment Officer" means the County
14 Assessor or Supervisor of Assessments of the county in which
15 the property is located.

16 "Equalized assessed value" means the assessed value as
17 equalized by the Illinois Department of Revenue.

18 "Household" means the applicant, the spouse of the
19 applicant, and all persons using the residence of the applicant
20 as their principal place of residence.

21 "Household income" means the combined income of the members
22 of a household for the calendar year preceding the taxable
23 year.

24 "Income" has the same meaning as provided in Section 3.07
25 of the Senior Citizens and Disabled Persons Property Tax Relief
26 and Pharmaceutical Assistance Act, except that, beginning in

1 assessment year 2001, "income" does not include veteran's
2 benefits.

3 "Internal Revenue Code of 1986" means the United States
4 Internal Revenue Code of 1986 or any successor law or laws
5 relating to federal income taxes in effect for the year
6 preceding the taxable year.

7 "Life care facility that qualifies as a cooperative" means
8 a facility as defined in Section 2 of the Life Care Facilities
9 Act.

10 "Maximum income limitation" means:

- 11 (1) \$35,000 prior to taxable year 1999;
12 (2) \$40,000 in taxable years 1999 through 2003;
13 (3) \$45,000 in taxable years 2004 through 2005;
14 (4) \$50,000 in taxable years 2006 and 2007; and
15 (5) \$55,000 in taxable year 2008 and thereafter.

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

26 "Taxable year" means the calendar year during which ad

1 valorem property taxes payable in the next succeeding year are
2 levied.

3 (c) Beginning in taxable year 1994, a senior citizens
4 assessment freeze homestead exemption is granted for real
5 property that is improved with a permanent structure that is
6 occupied as a residence by an applicant who (i) is 65 years of
7 age or older during the taxable year, (ii) has a household
8 income that does not exceed the maximum income limitation,
9 (iii) is liable for paying real property taxes on the property,
10 and (iv) is an owner of record of the property or has a legal or
11 equitable interest in the property as evidenced by a written
12 instrument. ~~This homestead exemption shall also apply to a
13 leasehold interest in a parcel of property improved with a
14 permanent structure that is a single family residence that is
15 occupied as a residence by a person who (i) is 65 years of age
16 or older during the taxable year, (ii) has a household income
17 that does not exceed the maximum income limitation, (iii) has a
18 legal or equitable ownership interest in the property as
19 lessee, and (iv) is liable for the payment of real property
20 taxes on that property.~~

21 In counties of 3,000,000 or more inhabitants, the amount of
22 the exemption for all taxable years is the equalized assessed
23 value of the residence in the taxable year for which
24 application is made minus the base amount. In all other
25 counties, the amount of the exemption is as follows: (i)
26 through taxable year 2005 and for taxable year 2007 and

1 thereafter, the amount of this exemption shall be the equalized
2 assessed value of the residence in the taxable year for which
3 application is made minus the base amount; and (ii) for taxable
4 year 2006, the amount of the exemption is as follows:

5 (1) For an applicant who has a household income of
6 \$45,000 or less, the amount of the exemption is the
7 equalized assessed value of the residence in the taxable
8 year for which application is made minus the base amount.

9 (2) For an applicant who has a household income
10 exceeding \$45,000 but not exceeding \$46,250, the amount of
11 the exemption is (i) the equalized assessed value of the
12 residence in the taxable year for which application is made
13 minus the base amount (ii) multiplied by 0.8.

14 (3) For an applicant who has a household income
15 exceeding \$46,250 but not exceeding \$47,500, the amount of
16 the exemption is (i) the equalized assessed value of the
17 residence in the taxable year for which application is made
18 minus the base amount (ii) multiplied by 0.6.

19 (4) For an applicant who has a household income
20 exceeding \$47,500 but not exceeding \$48,750, the amount of
21 the exemption is (i) the equalized assessed value of the
22 residence in the taxable year for which application is made
23 minus the base amount (ii) multiplied by 0.4.

24 (5) For an applicant who has a household income
25 exceeding \$48,750 but not exceeding \$50,000, the amount of
26 the exemption is (i) the equalized assessed value of the

1 residence in the taxable year for which application is made
2 minus the base amount (ii) multiplied by 0.2.

3 When the applicant is a surviving spouse of an applicant
4 for a prior year for the same residence for which an exemption
5 under this Section has been granted, the base year and base
6 amount for that residence are the same as for the applicant for
7 the prior year.

8 Each year at the time the assessment books are certified to
9 the County Clerk, the Board of Review or Board of Appeals shall
10 give to the County Clerk a list of the assessed values of
11 improvements on each parcel qualifying for this exemption that
12 were added after the base year for this parcel and that
13 increased the assessed value of the property.

14 In the case of land improved with an apartment building
15 owned and operated as a cooperative or a building that is a
16 life care facility that qualifies as a cooperative, the maximum
17 reduction from the equalized assessed value of the property is
18 limited to the sum of the reductions calculated for each unit
19 occupied as a residence by a person or persons (i) 65 years of
20 age or older, (ii) with a household income that does not exceed
21 the maximum income limitation, (iii) who is liable, by contract
22 with the owner or owners of record, for paying real property
23 taxes on the property, and (iv) who is an owner of record of a
24 legal or equitable interest in the cooperative apartment
25 building, other than a leasehold interest. In the instance of a
26 cooperative where a homestead exemption has been granted under

1 this Section, the cooperative association or its management
2 firm shall credit the savings resulting from that exemption
3 only to the apportioned tax liability of the owner who
4 qualified for the exemption. Any person who willfully refuses
5 to credit that savings to an owner who qualifies for the
6 exemption is guilty of a Class B misdemeanor.

7 When a homestead exemption has been granted under this
8 Section and an applicant then becomes a resident of a facility
9 licensed under the Assisted Living and Shared Housing Act, the
10 Nursing Home Care Act, the Specialized Mental Health
11 Rehabilitation Act, or the ID/DD Community Care Act, the
12 exemption shall be granted in subsequent years so long as the
13 residence (i) continues to be occupied by the qualified
14 applicant's spouse or (ii) if remaining unoccupied, is still
15 owned by the qualified applicant for the homestead exemption.

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

25 When married persons maintain separate residences, the
26 exemption provided for in this Section may be claimed by only

1 one of such persons and for only one residence.

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

1 applicants under this Section, and the Chief County Assessment
2 Officer may conduct audits of any taxpayer claiming an
3 exemption under this Section to verify that the taxpayer is
4 eligible to receive the exemption. Each application shall
5 contain or be verified by a written declaration that it is made
6 under the penalties of perjury. A taxpayer's signing a
7 fraudulent application under this Act is perjury, as defined in
8 Section 32-2 of the Criminal Code of 1961. The applications
9 shall be clearly marked as applications for the Senior Citizens
10 Assessment Freeze Homestead Exemption and must contain a notice
11 that any taxpayer who receives the exemption is subject to an
12 audit by the Chief County Assessment Officer.

13 Notwithstanding any other provision to the contrary, in
14 counties having fewer than 3,000,000 inhabitants, if an
15 applicant fails to file the application required by this
16 Section in a timely manner and this failure to file is due to a
17 mental or physical condition sufficiently severe so as to
18 render the applicant incapable of filing the application in a
19 timely manner, the Chief County Assessment Officer may extend
20 the filing deadline for a period of 30 days after the applicant
21 regains the capability to file the application, but in no case
22 may the filing deadline be extended beyond 3 months of the
23 original filing deadline. In order to receive the extension
24 provided in this paragraph, the applicant shall provide the
25 Chief County Assessment Officer with a signed statement from
26 the applicant's physician stating the nature and extent of the

1 condition, that, in the physician's opinion, the condition was
2 so severe that it rendered the applicant incapable of filing
3 the application in a timely manner, and the date on which the
4 applicant regained the capability to file the application.

5 Beginning January 1, 1998, notwithstanding any other
6 provision to the contrary, in counties having fewer than
7 3,000,000 inhabitants, if an applicant fails to file the
8 application required by this Section in a timely manner and
9 this failure to file is due to a mental or physical condition
10 sufficiently severe so as to render the applicant incapable of
11 filing the application in a timely manner, the Chief County
12 Assessment Officer may extend the filing deadline for a period
13 of 3 months. In order to receive the extension provided in this
14 paragraph, the applicant shall provide the Chief County
15 Assessment Officer with a signed statement from the applicant's
16 physician stating the nature and extent of the condition, and
17 that, in the physician's opinion, the condition was so severe
18 that it rendered the applicant incapable of filing the
19 application in a timely manner.

20 In counties having less than 3,000,000 inhabitants, if an
21 applicant was denied an exemption in taxable year 1994 and the
22 denial occurred due to an error on the part of an assessment
23 official, or his or her agent or employee, then beginning in
24 taxable year 1997 the applicant's base year, for purposes of
25 determining the amount of the exemption, shall be 1993 rather
26 than 1994. In addition, in taxable year 1997, the applicant's

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

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

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

23 Except as provided in this Section, all information
24 received by the chief county assessment officer or the
25 Department from applications filed under this Section, or from
26 any investigation conducted under the provisions of this

1 Section, shall be confidential, except for official purposes or
2 pursuant to official procedures for collection of any State or
3 local tax or enforcement of any civil or criminal penalty or
4 sanction imposed by this Act or by any statute or ordinance
5 imposing a State or local tax. Any person who divulges any such
6 information in any manner, except in accordance with a proper
7 judicial order, is guilty of a Class A misdemeanor.

8 Nothing contained in this Section shall prevent the
9 Director or chief county assessment officer from publishing or
10 making available reasonable statistics concerning the
11 operation of the exemption contained in this Section in which
12 the contents of claims are grouped into aggregates in such a
13 way that information contained in any individual claim shall
14 not be disclosed.

15 (d) Each Chief County Assessment Officer shall annually
16 publish a notice of availability of the exemption provided
17 under this Section. The notice shall be published at least 60
18 days but no more than 75 days prior to the date on which the
19 application must be submitted to the Chief County Assessment
20 Officer of the county in which the property is located. The
21 notice shall appear in a newspaper of general circulation in
22 the county.

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

26 (Source: P.A. 96-339, eff. 7-1-10; 96-355, eff. 1-1-10;

1 96-1000, eff. 7-2-10; 97-38, eff. 6-28-11; 97-227, eff. 1-1-12;
2 revised 9-12-11.)

3 (35 ILCS 200/15-175)

4 Sec. 15-175. General homestead exemption. Except as
5 provided in Sections 15-176 and 15-177, homestead property is
6 entitled to an annual homestead exemption limited, except as
7 described here with relation to cooperatives, to a reduction in
8 the equalized assessed value of homestead property equal to the
9 increase in equalized assessed value for the current assessment
10 year above the equalized assessed value of the property for
11 1977, up to the maximum reduction set forth below. If however,
12 the 1977 equalized assessed value upon which taxes were paid is
13 subsequently determined by local assessing officials, the
14 Property Tax Appeal Board, or a court to have been excessive,
15 the equalized assessed value which should have been placed on
16 the property for 1977 shall be used to determine the amount of
17 the exemption.

18 Except as provided in Section 15-176, the maximum reduction
19 before taxable year 2004 shall be \$4,500 in counties with
20 3,000,000 or more inhabitants and \$3,500 in all other counties.
21 Except as provided in Sections 15-176 and 15-177, for taxable
22 years 2004 through 2007, the maximum reduction shall be \$5,000,
23 for taxable year 2008, the maximum reduction is \$5,500, and,
24 for taxable years 2009 and thereafter, the maximum reduction is
25 \$6,000 in all counties. If a county has elected to subject

1 itself to the provisions of Section 15-176 as provided in
2 subsection (k) of that Section, then, for the first taxable
3 year only after the provisions of Section 15-176 no longer
4 apply, for owners who, for the taxable year, have not been
5 granted a senior citizens assessment freeze homestead
6 exemption under Section 15-172 or a long-time occupant
7 homestead exemption under Section 15-177, there shall be an
8 additional exemption of \$5,000 for owners with a household
9 income of \$30,000 or less.

10 In counties with fewer than 3,000,000 inhabitants, if,
11 based on the most recent assessment, the equalized assessed
12 value of the homestead property for the current assessment year
13 is greater than the equalized assessed value of the property
14 for 1977, the owner of the property shall automatically receive
15 the exemption granted under this Section in an amount equal to
16 the increase over the 1977 assessment up to the maximum
17 reduction set forth in this Section.

18 If in any assessment year beginning with the 2000
19 assessment year, homestead property has a pro-rata valuation
20 under Section 9-180 resulting in an increase in the assessed
21 valuation, a reduction in equalized assessed valuation equal to
22 the increase in equalized assessed value of the property for
23 the year of the pro-rata valuation above the equalized assessed
24 value of the property for 1977 shall be applied to the property
25 on a proportionate basis for the period the property qualified
26 as homestead property during the assessment year. The maximum

1 proportionate homestead exemption shall not exceed the maximum
2 homestead exemption allowed in the county under this Section
3 divided by 365 and multiplied by the number of days the
4 property qualified as homestead property.

5 "Homestead property" under this Section includes
6 residential property that is occupied (i) by its owner or
7 owners as his or their principal dwelling place, or (ii) ~~that~~
8 ~~is a leasehold interest on which a single family residence is~~
9 ~~situated, which is occupied~~ as a residence by a person who has
10 a legal or equitable an ownership interest therein, other than
11 as a lessee, legal or equitable or as a lessee, and on which
12 the person is liable for the payment of property taxes. For
13 land improved with an apartment building owned and operated as
14 a cooperative or a building which is a life care facility as
15 defined in Section 15-170 and considered to be a cooperative
16 under Section 15-170, the maximum reduction from the equalized
17 assessed value shall be limited to the increase in the value
18 above the equalized assessed value of the property for 1977, up
19 to the maximum reduction set forth above, multiplied by the
20 number of apartments or units occupied by a person or persons
21 who is liable, by contract with the owner or owners of record,
22 for paying property taxes on the property and is an owner of
23 record of a legal or equitable interest in the cooperative
24 apartment building, other than a leasehold interest. For
25 purposes of this Section, the term "life care facility" has the
26 meaning stated in Section 15-170.

1 "Household", as used in this Section, means the owner, the
2 spouse of the owner, and all persons using the residence of the
3 owner as their principal place of residence.

4 "Household income", as used in this Section, means the
5 combined income of the members of a household for the calendar
6 year preceding the taxable year.

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

11 In a cooperative where a homestead exemption has been
12 granted, the cooperative association or its management firm
13 shall credit the savings resulting from that exemption only to
14 the apportioned tax liability of the owner who qualified for
15 the exemption. Any person who willfully refuses to so credit
16 the savings shall be guilty of a Class B misdemeanor.

17 Where married persons maintain and reside in separate
18 residences qualifying as homestead property, each residence
19 shall receive 50% of the total reduction in equalized assessed
20 valuation provided by this Section.

21 In all counties, the assessor or chief county assessment
22 officer may determine the eligibility of residential property
23 to receive the homestead exemption and the amount of the
24 exemption by application, visual inspection, questionnaire or
25 other reasonable methods. The determination shall be made in
26 accordance with guidelines established by the Department,

1 provided that the taxpayer applying for an additional general
2 exemption under this Section shall submit to the chief county
3 assessment officer an application with an affidavit of the
4 applicant's total household income, age, marital status (and,
5 if married, the name and address of the applicant's spouse, if
6 known), and principal dwelling place of members of the
7 household on January 1 of the taxable year. The Department
8 shall issue guidelines establishing a method for verifying the
9 accuracy of the affidavits filed by applicants under this
10 paragraph. The applications shall be clearly marked as
11 applications for the Additional General Homestead Exemption.

12 In counties with fewer than 3,000,000 inhabitants, in the
13 event of a sale of homestead property the homestead exemption
14 shall remain in effect for the remainder of the assessment year
15 of the sale. The assessor or chief county assessment officer
16 may require the new owner of the property to apply for the
17 homestead exemption for the following assessment year.

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

21 (Source: P.A. 95-644, eff. 10-12-07.)

22 (35 ILCS 200/15-177)

23 Sec. 15-177. The long-time occupant homestead exemption.

24 (a) If the county has elected, under Section 15-176, to be
25 subject to the provisions of the alternative general homestead

1 exemption, then, for taxable years 2007 and thereafter,
2 regardless of whether the exemption under Section 15-176
3 applies, qualified homestead property is entitled to an annual
4 homestead exemption equal to a reduction in the property's
5 equalized assessed value calculated as provided in this
6 Section.

7 (b) As used in this Section:

8 "Adjusted homestead value" means the lesser of the
9 following values:

10 (1) The property's base homestead value increased by:

11 (i) 10% for each taxable year after the base year through
12 and including the current tax year for qualified taxpayers
13 with a household income of more than \$75,000 but not
14 exceeding \$100,000; or (ii) 7% for each taxable year after
15 the base year through and including the current tax year
16 for qualified taxpayers with a household income of \$75,000
17 or less. The increase each year is an increase over the
18 prior year; or

19 (2) The property's equalized assessed value for the
20 current tax year minus the general homestead deduction.

21 "Base homestead value" means:

22 (1) if the property did not have an adjusted homestead
23 value under Section 15-176 for the base year, then an
24 amount equal to the equalized assessed value of the
25 property for the base year prior to exemptions, minus the
26 general homestead deduction, provided that the property's

1 assessment was not based on a reduced assessed value
2 resulting from a temporary irregularity in the property for
3 that year; or

4 (2) if the property had an adjusted homestead value
5 under Section 15-176 for the base year, then an amount
6 equal to the adjusted homestead value of the property under
7 Section 15-176 for the base year.

8 "Base year" means the taxable year prior to the taxable
9 year in which the taxpayer first qualifies for the exemption
10 under this Section.

11 "Current taxable year" means the taxable year for which the
12 exemption under this Section is being applied.

13 "Equalized assessed value" means the property's assessed
14 value as equalized by the Department.

15 "Homestead" or "homestead property" means residential
16 property that as of January 1 of the tax year is occupied (i)
17 by a qualified taxpayer as his or her principal dwelling place,
18 or (ii) ~~that is a leasehold interest on which a single family~~
19 ~~residence is situated, that is occupied~~ as a residence by a
20 qualified taxpayer who has a legal or equitable ownership
21 interest therein, other than as a lessee, ~~evidenced by a~~
22 ~~written instrument, as an owner or as a lessee,~~ and on which
23 the person is liable for the payment of property taxes.
24 Residential units in an apartment building owned and operated
25 as a cooperative, or as a life care facility, which are
26 occupied by persons who hold a legal or equitable interest in

1 the cooperative apartment building or life care facility as
2 owners or lessees, and who are liable by contract for the
3 payment of property taxes, are included within this definition
4 of homestead property. A homestead includes the dwelling place,
5 appurtenant structures, and so much of the surrounding land
6 constituting the parcel on which the dwelling place is situated
7 as is used for residential purposes. If the assessor has
8 established a specific legal description for a portion of
9 property constituting the homestead, then the homestead is
10 limited to the property within that description.

11 "Household income" has the meaning set forth under Section
12 15-172 of this Code.

13 "General homestead deduction" means the amount of the
14 general homestead exemption under Section 15-175.

15 "Life care facility" means a facility defined in Section 2
16 of the Life Care Facilities Act.

17 "Qualified homestead property" means homestead property
18 owned by a qualified taxpayer.

19 "Qualified taxpayer" means any individual:

20 (1) who, for at least 10 continuous years as of January
21 1 of the taxable year, has occupied the same homestead
22 property as a principal residence and domicile or who, for
23 at least 5 continuous years as of January 1 of the taxable
24 year, has occupied the same homestead property as a
25 principal residence and domicile if that person received
26 assistance in the acquisition of the property as part of a

1 government or nonprofit housing program; and

2 (2) who has a household income of \$100,000 or less.

3 (c) The base homestead value must remain constant, except
4 that the assessor may revise it under any of the following
5 circumstances:

6 (1) If the equalized assessed value of a homestead
7 property for the current tax year is less than the previous
8 base homestead value for that property, then the current
9 equalized assessed value (provided it is not based on a
10 reduced assessed value resulting from a temporary
11 irregularity in the property) becomes the base homestead
12 value in subsequent tax years.

13 (2) For any year in which new buildings, structures, or
14 other improvements are constructed on the homestead
15 property that would increase its assessed value, the
16 assessor shall adjust the base homestead value with due
17 regard to the value added by the new improvements.

18 (d) The amount of the exemption under this Section is the
19 greater of: (i) the equalized assessed value of the homestead
20 property for the current tax year minus the adjusted homestead
21 value; or (ii) the general homestead deduction.

22 (e) In the case of an apartment building owned and operated
23 as a cooperative, or as a life care facility, that contains
24 residential units that qualify as homestead property of a
25 qualified taxpayer under this Section, the maximum cumulative
26 exemption amount attributed to the entire building or facility

1 shall not exceed the sum of the exemptions calculated for each
2 unit that is a qualified homestead property. The cooperative
3 association, management firm, or other person or entity that
4 manages or controls the cooperative apartment building or life
5 care facility shall credit the exemption attributable to each
6 residential unit only to the apportioned tax liability of the
7 qualified taxpayer as to that unit. Any person who willfully
8 refuses to so credit the exemption is guilty of a Class B
9 misdemeanor.

10 (f) When married persons maintain separate residences, the
11 exemption provided under this Section may be claimed by only
12 one such person and for only one residence. No person who
13 receives an exemption under Section 15-172 of this Code may
14 receive an exemption under this Section. No person who receives
15 an exemption under this Section may receive an exemption under
16 Section 15-175 or 15-176 of this Code.

17 (g) In the event of a sale or other transfer in ownership
18 of the homestead property between spouses or between a parent
19 and a child, the exemption under this Section remains in effect
20 if the new owner has a household income of \$100,000 or less.

21 (h) In the event of a sale or other transfer in ownership
22 of the homestead property other than subsection (g) of this
23 Section, the exemption under this Section shall remain in
24 effect for the remainder of the tax year and be calculated
25 using the same base homestead value in which the sale or
26 transfer occurs.

1 (i) To receive the exemption, a person must submit an
2 application to the county assessor during the period specified
3 by the county assessor.

4 The county assessor shall annually give notice of the
5 application period by mail or by publication.

6 The taxpayer must submit, with the application, an
7 affidavit of the taxpayer's total household income, marital
8 status (and if married the name and address of the applicant's
9 spouse, if known), and principal dwelling place of members of
10 the household on January 1 of the taxable year. The Department
11 shall establish, by rule, a method for verifying the accuracy
12 of affidavits filed by applicants under this Section, and the
13 Chief County Assessment Officer may conduct audits of any
14 taxpayer claiming an exemption under this Section to verify
15 that the taxpayer is eligible to receive the exemption. Each
16 application shall contain or be verified by a written
17 declaration that it is made under the penalties of perjury. A
18 taxpayer's signing a fraudulent application under this Act is
19 perjury, as defined in Section 32-2 of the Criminal Code of
20 1961. The applications shall be clearly marked as applications
21 for the Long-time Occupant Homestead Exemption and must contain
22 a notice that any taxpayer who receives the exemption is
23 subject to an audit by the Chief County Assessment Officer.

24 (j) Notwithstanding Sections 6 and 8 of the State Mandates
25 Act, no reimbursement by the State is required for the
26 implementation of any mandate created by this Section.

1 (Source: P.A. 95-644, eff. 10-12-07.)".